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# **ANNUAL REPORT**

Of the Town Officers  
of the town of

# **STEWARTSTOWN NEW HAMPSHIRE**

For the year ending

**December 31  
1992**

**INCLUDING REPORT OF THE  
SCHOOL DIRECTORS**



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of the town of

## **STEWARTSTOWN NEW HAMPSHIRE**

For the year ending

**December 31, 1992**

**INCLUDING REPORT OF THE  
SCHOOL DIRECTORS**

PRINTED BY



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Sandi Tilton and Brenda Clement

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# T O W N   O F F I C E R S

Selectmen	Phillip Caron Dwight Dwinell Richard Samson - Resigned Constance Coviello
Town Clerk	Joyce Frizzell
Tax Collector	Cheryl Hodge Eastman
Treasurer	Rita Hibbard
Auditors	Marjorie Ackley Evelyn Bohan Marcelle Day
Collector of Diamond Pond Rents	Mildred Roy
Trustee of Trust Funds	Mary Keefe Joyce Frizzell
Sexton	Dwight Dwinell
Road Agents	Jesse Carney - West Side Donald Placey - East Side
Board of Health	Robert Burns, Health Officer Board of Selectmen
Police	Wilman Allen
Moderator	Dennis Joos
Supervisor of Checklist	Norma Burns Louise Daley Gordon Frizzell
Library Trustees	Norma Burns Kathleen Hunt Nancy Dodge
Planning Board	Gordon Frizzell Phillip Caron, Selectmen Cheryl Hodge Eastman Carmen Esposito Robert Brown Edward Gilbert Donald Placey

Budget Committee

Phillip Caron,  
Selectmen Rep.  
Emily Haynes  
School Board Rep.  
Robert Burns,  
Water Precinct Rep.  
Barry Grover  
Edward Gilbert  
Hasen Burns  
Guy Placey  
David Hunt, Jr.  
Robert Eastman

Overseer of Town Poor

Kathy Ladd

WARRANT

The State of New Hampshire

To the inhabitants of the Town of Stewartstown, in the County of Coos, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Town of Stewartstown on Tuesday, the 9th of March, next at Eleven (11) o'clock in the forenoon, to act upon the following subjects:

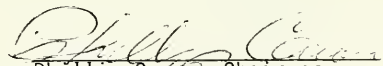
Article:

1. To bring in your ballots for the election of the following Town Officer's:

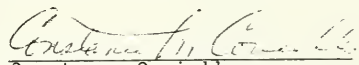
- (A) Selectmen for the three year term ensuing
- (B) Town Clerk for the three year term ensuing
- (C) Town Treasurer
- (D) Two Road Agents
- (E) Overseer of Public Welfare
- (F) Two Budget Committee Members for the three year term ensuing
- (G) Trustee of Trust Funds for the three year term ensuing
- (H) Two Planning Board Members for the three year term ensuing
- (I) Two or more Auditors
- (J) One Library Trustee for the three year term ensuing
- (K) One or more Sextons

The polls will open at eleven o'clock in the morning and will remain open until seven o'clock in the evening.

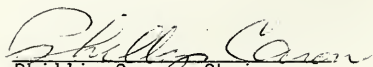
Given under our hands at said Stewartstown this 5th day of February 1993.

  
Phillip Caron, Chairman

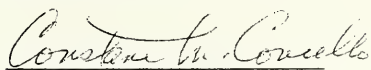
  
Dwight Dwinell

  
Constance Coviello  
Board of Selectmen

A True Copy Attest:

  
Phillip Caren, Chairman

  
Dwight Dwinell

  
Constance Coviello

Board of Selectmen



WARRANT  
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Stewartstown, in the County of Coos, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Town of Stewartstown on Tuesday the 9th day of March next, at seven (7) o'clock in the evening, to act upon the following subjects:

Articles:

1. To see if the Town will vote to give the Selectmen authority to appoint all necessary Town Officers not elected by Ballot.
2. To see if the Town will vote to accept the budget made up by the Budget Committee and to raise money for the same. If not, to see what sum of money the Town will vote to raise to defray Town charges for the ensuing year as follows:

(a) Executive	\$ 20,950.00
(b) Election, Registration & Vital Stats	5,000.00
(c) Financial Administration	9,000.00
(d) Revaluation of Property	7,000.00
(e) Legal Expense	4,000.00
(f) Personnel Administration	4,500.00
(g) Planning and Zoning	500.00
(h) General Government Building	2,000.00
(i) Cemeteries	3,000.00
(j) Insurance	11,000.00
(k) Advertising and Regional Association	1,500.00
(l) CPA Audit	4,500.00
(m) Police	7,000.00
(n) Ambulance	1,140.00
(o) Fire	10,000.00
(p) Radio Communication	2,400.00
(q) Highways and Streets	142,243.00
(r) Street Lighting	10,000.00
(s) Solid Waste Disposal	64,000.00
(t) Sewage Collection & Disposal	52,601.00
(u) Health Agencies and Hospitals	7,400.00
(v) Direct Assistance	8,900.00
(w) Parks and Recreation	900.00
(x) Library	3,000.00
(y) Patriotic Purposes	350.00
(z) Grant Money	1,000.00
(aa) Principal Long Term Bonds & Notes	6,747.00
(bb) Interest Long Term Bonds & Notes	23,968.00
(cc) Interest on Tax Anticipation Note	9,000.00

(dd) Cemetery Improvements	\$ 1,000.00
(ee) Canaan Bonds Per IMA	3,500.00
(ff) Bishop Brook Road	20,000.00
(gg) Fire Siren	500.00

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\$ 448,599.00

3. To see if the Town will vote to authorize for, accept and expend such Federal, State or other governmental unit or private source of funding which becomes available during the year in accordance with RSA 31.95B
4. To see if the Town will vote to authorize the Selectmen to incur debts for temporary loans in anticipation of taxes of the municipal year and pay out of the tax monies when received.
5. To see if the people will vote to put the Town Siren back in service and to locate same on the sewage pump station on Park Street, and to raise the appropriate funds to do this with. (By Petition)
6. To see if the Town will vote to adopt the provisions of R.S.A. 73-28, V and VI for an optional veterans' exemption and an expanded qualifying war service for veterans seeking the exemption? The optional veterans' exemption is \$100 rather than \$50. (To be voted on by ballot.) (By Petition)
7. To see if the Town will vote to authorize the sale of two (2) leased lots to the State of New Hampshire Fish and Game Department on Diamond Pond.
8. To see if the Town will vote to raise (\$20,000) twenty thousand dollars for the upkeep of a portion of Bishop Brook Road.
9. To transact any other business that may legally be brought before this meeting.

Given under our hands and seals this 5th day of February, in the year of our Lord, Nineteen Hundred and Ninty Three.

Phillip Caron  
Phillip Caron, Chairman

Dwight Dwinell  
Dwight Dwinell

Constance M. Coviello  
Constance Coviello  
Stewartstown  
Board of Selectmen

A True Copy Attest:

Phillip Caron  
Phillip Caron, Chairman

Dwight Dwinell  
Dwight Dwinell

Constance M. Coviello  
Constance Coviello  
Stewartstown  
Board of Selectmen

PURPOSE OF APPROPRIATIONS	B U D G E T			Actual	Actual	Selectmen's	Budget Comm.
	Actual	Expenditures	Budget 1993	Expenditures	Budget 1993	Recommended	
	1992	1992		1992		1993	
GENERAL GOVERNMENT							
Executive	15,950	13,158	20,950	20,950	20,950	20,950	
Election, Registration & Vital Stats	7,600	10,764	5,000	5,000	5,000	5,000	
Financial Administration	9,000	7,106	9,000	9,000	9,000	9,000	
Revaluation of Property	7,000	-	7,000	7,000	7,000	7,000	
Legal Expense	10,000	373	4,000	4,000	4,000	4,000	
Personnel Administration	4,500	-	4,500	4,500	4,500	4,500	
Planning and Zoning	500	416	500	500	500	500	
General Government Building	2,000	1,579	2,000	2,000	2,000	2,000	
Cemeteries	3,000	2,868	3,000	3,000	3,000	3,000	
Insurance	10,500	12,209	11,000	11,000	11,000	11,000	
Advertising and Regional Association	1,500	931	1,500	1,500	1,500	1,500	
CPA Audit			4,500	4,500	4,500	4,500	
PUBLIC SAFETY							
Police	7,000	7,285	7,000	7,000	7,000	7,000	
Ambulance	1,825	1,825	1,140	1,140	1,140	1,140	
Fire	10,000	6,775	10,000	10,000	10,000	10,000	
Radio Communication	2,400	2,100	2,400	2,400	2,400	2,400	
HIGHWAYS AND STREETS							
Highways and Streets	139,275	132,428	142,243	142,243	142,243	142,243	
Street Lighting	8,700	9,403	10,000	10,000	10,000	10,000	
SANITATION							
Solid Waste Disposal	64,000	71,827	64,000	64,000	64,000	64,000	
Sewage Collection & Disposal	52,601	52,997	52,601	52,601	52,601	52,601	

HEALTH				
Health Agencies and Hospitals	6,525	6,385	7,400	7,400
WELFARE				
Direct Assistance	8,900	12,778	8,900	8,900
CULTURE AND RECREATION				
Parks and Recreation	900	833	900	900
Library	1,500	1,533	3,000	3,000
Patriotic Purposes	350	350	350	350
ECONOMIC DEVELOPMENT				
Grant Money			1,000	1,000
DEBT SERVICE				
Principal-Long Term Bonds & Notes	6,223	6,223	6,747	6,747
Interest-Long Term Bonds & Notes	24,493	24,493	23,968	23,968
Interest on Tax Anticipation Notes	8,000	9,556	9,000	9,000
CAPITAL OUTLAY				
Cemetery Improvements	1,000	1,658	1,000	1,000
Canaan Bonds Per IMA	4,000	3,899	3,500	3,500
Bishop Brook Road			20,000	20,000
Fire Siren			500	500
TOTAL APPROPRIATIONS	419,242	401,752	448,599	448,599

# SOURCE OF REVENUE

## TAXES

Yield Taxes  
Interest & Penalties on Delinquent Taxes

## LICENSES, PERMITS AND FEES

Business Licenses and Permits  
Motor Vehicle Permit Fees  
Other Licenses, Permits, Fees & Dog Licenses

## FROM STATE

Shared Revenue  
Highway Block Grant  
Water Pollution Grants  
State & Federal Forest Land Reimbursement  
Refunds  
Other - Diamond Pond Road

## CHARGES FOR SERVICES

Income from Departments - Sewer  
Other Charges - Bad Check Fee

## MISCELLANEOUS REVENUES

Sale of Municipal Property  
Interest on Investments  
Other - Rent Town Property

## INTERFUND OPERATING TRANSFERS FROM

Sewer

	Estimated Revenues 1992	Actual Revenues 1992	Selectmen's Budget Ensuing Year	Estimated Revenues Ensuing Year
Yield Taxes	6,500	17,316	9,000	9,000
Interest & Penalties on Delinquent Taxes	8,000	25,839	11,000	11,000
LICENSES, PERMITS AND FEES				
Business Licenses and Permits	75	953	75	75
Motor Vehicle Permit Fees	64,000	69,595	67,000	67,000
Other Licenses, Permits, Fees & Dog Licenses	300	307	300	300
FROM STATE				
Shared Revenue	38,000	40,811	40,000	40,000
Highway Block Grant	66,000	66,391	68,968	68,968
Water Pollution Grants	21,732	21,732	21,732	21,732
State & Federal Forest Land Reimbursement	1,800	2,382	1,900	1,900
Refunds		4,901		
Other - Diamond Pond Road	4,275	4,275	4,275	4,275
CHARGES FOR SERVICES				
Income from Departments - Sewer	3,500	3,899	3,200	3,200
Other Charges - Bad Check Fee		10		
MISCELLANEOUS REVENUES				
Sale of Municipal Property		58		
Interest on Investments	4,500	3,000	3,000	3,000
Other - Rent Town Property	14,000	16,280	14,000	14,000
INTERFUND OPERATING TRANSFERS FROM				
Sewer	52,601	57,295	52,601	52,601

OTHER FINANCING SOURCES

Fund Balance

18,000	18,000	16,000	16,000
303,283	353,044	313,051	313,051

TOTAL REVENUES AND CREDITS

Total Appropriations

448,599

Less: Amount of Estimated Revenues, Exclusive of Property Taxes

313,051

Amount of Taxes to be Raised (Exclusive of School and County Taxes)

135,548

BUDGET OF THE TOWN OF  
STEWARTSTOWN, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS  
OF THE MUNICIPAL BUDGET LAW

# SEWER DEPARTMENT BUDGET

Purpose of Appropriation	1992 Appropriations	1992 Expenditures	1993 Budget
Officers Salaries	\$ 1,500.00	\$ 1,475.00	\$ 1,500.00
Officers Expenses	400.00	424.10	450.00
Treatment Plant Expense	17,000.00	19,271.01	20,000.00
General Maintenance	2,750.00	3,773.06	3,000.00
Telephone	700.00	733.30	750.00
Electricity	3,000.00	4,163.72	4,500.00
Water	65.00	135.00	150.00
Supplies	200.00	101.26	200.00
Capital Reserve	7,000.00	7,000.00	7,000.00
Insurance	1,600.00	-	1,000.00
Bonds Per IMA	4,500.00	3,899.20	3,500.00
Miscellaneous		12,021.97	
New Equipment	5,000.00	-	3,000.00
Sewer Bonds	8,886.40	-	7,551.00
Total	\$52,601.40	\$52,997.62	\$52,601.00



TOWN OF STEWARTSTOWN  
STATEMENT OF BONDED DEBT

Purpose of Issue: Sewer Construction      Issue Amount: \$309,434.77

Annual Maturities

Year	Principal	Interest	Year	Principal	Interest
1993	\$ 6,747.38	\$23,968.26	2003	\$15,143.83	\$15,571.81
1994	7,315.52	23,400.12	2004	16,418.96	14,296.68
1995	7,931.50	22,784.14	2005	17,801.46	12,914.18
1996	8,599.34	22,116.30	2006	19,300.37	11,415.27
1997	9,323.43	21,392.21	2007	20,925.49	9,790.15
1998	10,108.47	20,607.17	2008	22,687.45	8,028.19
1999	10,959.62	19,756.02	2009	24,597.77	6,117.87
2000	11,882.44	18,833.20	2010	26,668.95	4,046.69
2001	12,882.96	17,832.68	2011	28,914.44	1,801.13
2002	13,967.72	16,747.92			

## INVENTORY OF TOWN PROPERTY

### Land:

Current Use Land	\$ 698,900.00
Residential	11,584,814.00
Commercial - Industrial	402,700.00
	<hr/>
Total Taxable Land	\$12,686,414.00

### Buildings:

Residential	\$16,522,590.00
Manufactured	832,400.00
Commercial - Industrial	2,511,800.00
	<hr/>

Total Taxable Buildings	\$19,866,790.00
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Public Water Utility	25,000.00
Public Utilities Electric	685,129.00
	<hr/>

Valuations Before Exemptions Allowed	\$33,263,333.00
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Less Elderly Exemptions	- 155,000.00
	<hr/>

Net Valuation On Which Tax Rate Is Computed	\$33,108,333.00
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## SCHEDULE OF TOWN PROPERTY

### Description:

Town Hall, Lands & Buildings	\$ 150,000.00
Furniture & Equipment	15,000.00
Police Department Equipment	5,000.00
Parks, Commons & Playgrounds	5,000.00
Schools, Lands, Buildings & Equipment	206,000.00
Sewer Department Facilities & Equip- ment	250,000.00
	<hr/>
Total	\$ 631,000.00

# STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED

## Purpose of Appropriations

### General Government:

Executive	\$ 15,950.00
Election, Registration & Vital Stats	7,600.00
Financial Administration	9,000.00
Revaluation of Property	7,000.00
Legal Expense	10,000.00
Personnel Administration	4,500.00
Planning and Zoning	500.00
General Government Building	2,000.00
Cemeteries	3,000.00
Insurance	10,500.00
Advertising and Regional Association	1,500.00

### Public Safety:

Police	7,000.00
Ambulance	1,825.00
Fire	10,000.00
Radio Communication	2,400.00

### Highway and Streets:

Highways and Streets	139,275.00
Street Lighting	8,700.00

### Sanitation:

Solid Waste Disposal	64,000.00
Sewage Collection & Disposal	52,601.00

### Health:

Health Agencies and Hospitals	6,525.00
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### Welfare:

Direct Assistance	8,900.00
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### Culture and Recreation:

Parks and Recreation	900.00
Library	1,500.00
Patriotic Purposes	350.00

### Debt Service:

Principal-Long Term Bonds & Notes	6,223.00
Interest-Long Term Bonds & Notes	24,493.00
Interest on Tax Anticipation Notes	8,000.00

Capital Outlay:

Cemetery Improvements	\$ 1,000.00
Canaan Bonds Per IMA	4,000.00

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Total Appropriations	\$ 419,242.00
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Source of Revenue

Taxes:

Yield Taxes	\$ 6,500.00
Interest & Penalties on Delinquent Taxes	8,000.00

Licenses, Permits and Fees:

Business Licenses and Permits	75.00
Motor Vehicle Permit Fees	64,000.00
Other Licenses, Permits, Fees & Dog Licenses	300.00

From State:

Shared Revenue	38,000.00
Highway Block Grant	66,000.00
Water Pollution Grants	21,732.00
State & Federal Forest Land Reimbursement	1,800.00
Other - Diamond Pond Road	4,275.00

Charges for Services:

Income from Departments - Sewer	3,500.00
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Miscellaneous Revenues:

Interest on Investments	4,500.00
Other - Rent Town Property	14,000.00

Interfund Operating Transfers From:

Sewer	52,601.00
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Other Financing Sources:

Fund Balance	18,000.00
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Total Revenues & Credits	\$ 303,283.00
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Title of Appropriations:	Appropriations	Total Available	Expenditures	Unexpected Balance	Over-draft
Executive	\$ 15,950.00	\$ 15,950.00	\$ 13,158.65	\$ 2,791.35	\$
Election, Registration & Vital Stats	7,600.00	7,600.00	10,764.66		3,164.66
Financial Administration	9,000.00	9,000.00	7,106.22	1,893.78	
Revaluation of Property	7,000.00	7,000.00	-	7,000.00	
Legal Expense	10,000.00	10,000.00	373.58	9,626.42	
Personnel Administration	4,500.00	4,500.00	-	4,500.00	
Planning & Zoning	500.00	500.00	416.25	83.75	
General Government Building	2,000.00	2,000.00	1,579.41	420.59	
Cemeteries	3,000.00	3,000.00	2,868.85	131.15	
Insurance	10,500.00	10,500.00	12,209.35		1,709.35
Advertising & Regional Association	1,500.00	1,500.00	931.50	568.50	
Police	7,000.00	7,000.00	7,285.69		285.69
Ambulance	1,825.00	1,825.00	1,825.00	-	-
Fire	10,000.00	10,000.00	6,775.71	3,224.29	
Radio Communication	2,400.00	2,400.00	2,100.00	300.00	
Highway & Streets	139,275.00	139,275.00	132,430.21	6,844.79	
Street Lighting	8,700.00	8,700.00	9,403.02		703.02
Solid Waste Disposal	64,000.00	64,000.00	71,827.59		7,827.59
Sewage Collection & Disposal	52,601.00	52,601.00	52,997.62		396.62
Health Agencies & Hospitals	6,525.00	6,525.00	6,385.00	140.00	
Direct Assistance	8,900.00	8,900.00	12,778.48		3,878.48
Parks & Recreation	900.00	900.00	833.83	66.17	
Library	1,500.00	1,500.00	1,533.25		33.25
Patriotic Purposes	350.00	350.00	350.00	-	-
Principal Long Term Bonds & Notes	6,223.00	6,223.00	6,223.00	-	-
Interest Long Term Bonds & Notes	24,493.00	24,493.00	24,493.00	-	-
Interest on Tax Anticipation Note	8,000.00	8,000.00	9,556.00		1,556.00
Cemetery Improvements	1,000.00	1,000.00	1,658.81		658.81
Canaan Bonds Per IMA	4,000.00	4,000.00	3,899.20	100.80	
	\$419,242.00	\$419,242.00	\$401,763.88	\$37,691.59	\$20,213.47

FINANCIAL REPORT  
ASSETS

Cash General Checking Account	\$ 85,975.24
Sewer Cash Balance	23,282.00
	<hr/>
All Funds In Custody Of Treasurer	\$109,257.24
 Total Unredeemed Taxes	 \$ 56,333.56
Uncollected Taxes for 1992	414,732.86
Sewer Rents	10,502.63
Yield	319.10
	<hr/>
Total Uncollected Taxes	\$481,888.15
	<hr/>
Total Assets	\$591,145.39
Grand Total	\$591,145.39
 Fund Balance December 31, 1991	 \$ 75,037.83
Fund Balance December 31, 1992	76,549.52
	<hr/>
Change in Financial Condition	\$151,587.35

## LIABILITIES

### Accounts Owed By The Town

#### Unexpected Balance of Special Appropriations

1991 Block Grant	\$ 8,575.62
1992 Block Grant	3,633.52

#### Due From Other Funds

Sewer Rents	10,502.63
Yield	319.10

School District Payable	276,565.00
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#### Tax Anticipation Notes Outstanding

First Colebrook Bank	215,000.00
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Total Liabilities	\$514,595.87
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Fund Balance Current Surplus	\$ 76,549.52
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# TOWN CLERK'S REPORT

1157	Auto Registrations Fees	\$ 69,595.80
39	Dog Licenses	153.50
7	Marriages Licenses @ 33.00	231.00
2	Checklist - Sale of Town Property @ 15.00	30.00
120	Vital Record Copies @ 6.00	720.00
	Overpayment	2.00
		<hr/>
	Amount Deposited to Treasurer	\$ 70,732.30

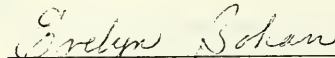
During the year of 1992 six births, seven marriages and forty-two deaths were recorded in Stewartstown. Thirty-four Death Certificates and six Marriage Certificates were mailed to Bureau of Vital Records in Concord. Thirty-four copies were mailed to other towns.

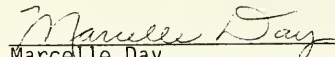
Joyce Frizzell  
Town Clerk



# AUDITOR'S REPORT

We hereby certify that we have examined the books, vouchers, bank statements and other financial records of the Town of Stewartstown of which this is a true summary for the fiscal year ending December 31, 1992 and find them correctly cast and properly vouched.

  
\_\_\_\_\_  
Evelyn Bohan  
Auditor

  
\_\_\_\_\_  
Marcelle Day  
Auditor

TAX COLLECTOR'S REPORT  
Year Ending December 31, 1992

-DR.-

Levies of

	1993	1992	Prior
Uncollected Taxes Beginning Fiscal Year:			
Property Taxes			\$251,818.79
Yield Taxes			13,578.73
Sewer			11,434.22
Revenues Committed This Year:			
Property Taxes	\$747,929.19		
Yield Taxes	5,514.24		
Sewer	52,575.33		
Overpayment:			
Property Taxes	\$ 1,325.54		
Added Tax	13,233.85		
Interest Collected On Delinquent Tax:			
Property	734.23		14,073.47
Sewer	7.42		870.08
 Total Debits	 \$821,319.80		 \$291,775.29

-CR.-

	1993	1992	Prior
Remitted to Treasurer During Fiscal Year:			
Property Taxes	\$336,054.21	\$253,702.49	
Yield Taxes	5,195.17	12,121.77	
Interest	741.65	14,073.47	
Yield		203.03	
Sewer	42,072.70	11,365.79	
Abatement Made:			
Property Taxes	11,701.48	308.74	
Uncollected Revenue End of Year			
Property Taxes	414,732.86		
Yield Taxes	319.10		
Sewer	10,502.63		
Total Credits	\$821,319.80	\$291,775.29	

SUMMARY OF  
-TAX SALES ACCOUNTS-

Year Ending December 31, 1992

-DR.-

Tax Sales on Account of Levies of

1993                      1992                      Prior  
 -----

Unredeemed Taxes Balance at Beginning of Fiscal Year		\$120,443.81
Liens Sold or Executed During Fiscal Year	\$ 61,160.63	
Interest Collected After Sale/Lien Execution	----- 137.06	----- 10,901.15
Total Debits	\$ 61,297.69	\$131,344.96

-CR.-

Remittance to Treasurer:

Redemptions Interest/ Costs	\$ 4,378.04	\$ 50,542.97
Interest Costs (After Sale or Lien Execution)	567.62	10,901.15
Abatements of Unredeemed Taxes	18.47	473.03
Unredeemed Taxes, Interest & Costs Deeded to Munic.	----- 56,333.56	----- 69,427.81
Total Credits	\$61,297.69	\$131,344.96

Cheryl Eastman  
Tax Collector

TREASURER'S REPORT

Cash on Hand, January 1, 1992	\$ 191,319.63
Received From All Sources	1,478,667.75
	<hr/>
Total Receipts	\$1,669,987.38
Less Selectmen's Orders	1,584,012.14
	<hr/>
Cash on Hand, December 31, 1992	\$ 85,975.24
	<hr/>

SUMMARY OF RECEIPTS

Cash on Hand, January 1, 1992	\$ 191,319.63
Tax Collector	689,120.00
Town Clerk	70,732.30
State of New Hampshire	139,935.38
Local Sources	23,880.07
Temporary Loans	555,000.00
	<hr/>
Total Receipts	\$1,669,987.38
	<hr/>

# SUMMARY OF PAYMENTS

Executive	\$ 13,158.65
Election & Registration	10,764.66
Financial Administration	7,106.22
Town Buildings	1,579.41
Damages & Legal	373.58
Advertising	931.50
Police	7,285.69
Fire	6,775.71
General Expense of Highway	11,093.45
Street Lighting	9,403.02
Solid Waste Disposal	71,827.59
Parks & Playgrounds	833.83
Canaan Bond Per IMA	3,899.20
School	545,649.00
Temporary Loan - Interest	9,556.45
Temporary Loan - Principal	515,000.00
Winter Roads	41,936.50
Summer Roads	11,979.42
Block Grant '91	387.44
Block Grant '92	62,758.40
Cemetery	2,868.85
Cemetery Improvements	1,658.81
Insurance	12,209.35
Town Poor	12,778.48
Radio Communication	2,100.00
Diamond Pond Roads	4,275.00
Health Department	60.00
Hospital & Ambulance	3,650.00
UCVMH & Vershire	1,000.00
Northern Coos Community Health	3,500.00
Library	1,533.25
Patriotic Purposes	350.00
Sewer Long Term Note	30,716.00
Miscellaneous	69,990.33
Abatement - Refund	1,025.10
Tax Map	416.25
County Tax	103,581.00
<hr/>	
Total Orders For All Purposes	\$1,584,012.14
<hr/>	

# DETAILED STATEMENT OF RECEIPTS

## Received from Tax Collectors:

### 1992 - Current Year

Property	\$ 336,054.21
Overpayment	894.31
Interest	734.23
Yield	5,195.17
	<hr/>
	\$ 342,877.92

### 1991 and Previous Years

Property - 1991	\$ 253,099.12
Property - 1990	560.49
Yield	12,121.77
Overpayment	431.23
Interest	14,116.35
Yield Tax Interest	203.03
Tax Sales Redeemed 1984 - 85 - 86 - 87	5,638.26
Tax Sales Redeemed 1988	2,320.34
Tax Sales Redeemed 1989	11,896.69
Tax Sales Redeemed 1990	30,687.68
Tax Sales Redeemed 1991	4,265.97
Tax Sales Interest 1984 - 85 - 86 - 87	3,153.39
Tax Sales Interest 1988	798.35
Tax Sales Interest 1989	2,878.76
Tax Sales Interest 1990	3,503.03
Tax Sales Interest 1991	567.62
	<hr/>
	\$ 346,242.08

## Received from Town Clerk:

Registration of Motor Vehicle	\$ 69,595.80
Birth and Death Certificates	720.00
Marriage Licenses	231.00
Checklist - Sale of Town Property	30.00
Dog Licenses	153.50
Overpayment	2.00
	<hr/>
	\$ 70,732.30

## Received from State of New Hampshire:

State Aid - Revenue Shared	\$ 40,811.16
Highway Block Grant	66,391.92
State Aid Water Pollution	21,732.00
State of New Hampshire Equity	4,244.00
Diamond Pond Road	4,275.00

State of New Hampshire - Federal Forest Reimbursement	\$ 2,382.40
	<hr/>
	\$ 139,836.48
Received from Temporary Loans:	
First New Hampshire Bank	\$ 100,000.00
First Colebrook Bank	455,000.00
	<hr/>
	\$ 555,000.00
Received from Local Sources:	
Rent of Town Property	\$ 16,280.00
Interest on Deposits	3,000.30
Pistol Permits	84.00
Current Use	70.00
Sewer Lien	3,899.20
Refunds	657.47
Sale of Town Property	28.00
Bad Check Fee	10.00
	<hr/>
	\$ 24,028.97
	<hr/>
Total Receipts for 1992	\$1,478,717.75
Adjustments:	
Reinstatement of check which was lost in 1991 - New Check Issued	\$ 40.25
Error made at beginning of Year adjusted to much to General Account	( 90.25)
Cash on Hand January 1, 1992	\$ 191,319.63
	<hr/>
General Fund Grand Total 1992	<u><u>\$1,669,987.38</u></u>



DETAILED STATEMENT OF  
PAYMENT

Orders Drawn by the Selectmen

Executive:

Phillip Caron - Selectman	\$ 1,200.00
Dwight Dwinell - Selectman, Labor & Postage	2,085.17
Constance Coviello - Selectwoman	800.00
Richard Samson - Selectman & Primary Day	415.90
Joanne M. Young - Secretary	1,284.76
Cheryl Hodge Eastman - Labor & Fees	416.00
Rita Hibbard - Labor, Postage & Mileage	624.11
Mary Keefe - Trustee of Trust Funds	100.00
Evelyn Bohan - Auditor	240.00
Marcelle Day - Auditor	240.00
Kathy Ladd - Supplies	10.58
Mildred Roy - Postal Material	94.00
Charlotte Lacasse - Registry of Deeds	96.00
Brown's River Bindery, Inc. - Supplies	36.25
Colebrook Office Supply - Supplies	833.53
Coos Auto Parts - Parts	110.56
Coos County Probate Court	27.00
Coos County Sheriff Department	44.80
Dickson's Pharmacy - Film	58.84
Equity Publishing Co. - Books	278.93
First N.H. Bank - Deposit Box Rental	70.00
Flower Basket - Flowers Secretary Day	47.80
P.A. Hicks & Sons Inc. - Keys Made	4.00
Homestead Press - Supplies	87.35
Lyndonville Office Equipment - Supplies	169.79
New England Telephone	745.22
News & Sentinel - Notices	62.45
L.M. Rappaport & Association - Labels	247.25
Soft Serve Ink - Annual Report	1,346.76
Solomons Store - Supplies	141.04
State of N.H. Board of Tax	272.48
U.S. Postal Service	968.08

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\$13,158.65

Election & Registration:

Joyce Frizzell - Town Clerk, Fees, Mileage, Elections, Postage & Conferences	\$ 5,303.73
Joyce Frizzell - Vital Statistics	150.00
Cheryl Hodge Eastman - Deputy Town Clerk, Election Day & Training Session	184.00
Norma Burns - Supervisor of Checklist	131.82
Janice Cross - Supervisor of Checklist	260.00
Louise Daley - Supervisor of Checklist	320.00

Gordon Frizzell - Supervisor of Checklist	\$ 470.00
Thomas Cullivan - Ballot Clerk	130.00
Mary E. Day - Ballot Clerk	105.00
Mildred Roy - Ballot Clerk	85.00
Shirley McAllaster - Moderator	64.00
John Owen - Moderator	126.00
Carmen Esposito - Labor	160.00
Colebrook Lock & Safe - Cash Draw & Labor	220.00
Colebrook Office Supply - Supplies	49.15
Homestead Press - Registration Cards/Absentee Ballots	106.38
Charlotte LaCasse - Registry of Deeds	285.00
News & Sentinel	72.50
Treasurer State of N.H. - Vital Record Copies	687.00
L.M. Rappaport & Association	1,313.00
N.H. City & Town Clerks Association - Binders & Dues	60.00
New England Telephone	250.58
M/S Printing Ad	137.50
Maclean Hunter Market Reports- Motor Vehicle Books	94.00

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\$10,764.66

Financial Administration:

Cheryl Hodge Eastman - Tax Collector, Tax Bills & Liens	\$ 4,068.00
Rita Hibbard - Treasurer	900.00
Mildred Roy - Diamond Pond Rent Collector	200.00
Kathy Ladd - Overseer of Town Poor	682.50
Joyce Frizzell - Deputy Tax Collector	72.00
Evelyn Bohan - Auditor	442.00
Marcelle Day - Auditor	88.00
Marjorie Ackley - Auditor	358.00
U.S. Postal Service	79.75
N.H. Tax Collector's Association	15.00
Homestead Press - Supplies	40.97
Colebrook Office Supply - File Cabinet & Lock Kit	160.00

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\$ 7,106.22

Town Buildings:

Leo Baker, Sr. - Removal of Garbage	\$ 80.00
Richard Ladd - Labor	56.25
Colebrook Feeds - Supplies	33.30
William Brooks - Removal of Garbage	3.00
Lemieux Oil	464.49
New Hampshire Electric Coop	81.00
Public Service	861.37

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\$ 1,579.41

Damages & Legal:

Donovan, Desjardin & Fogg	\$ 75.00
Waystack & King	298.58
	<hr/>
	\$ 373.58

Advertising:

North Country Publishing Co.	\$ 85.00
N.H. Municipal Association	500.00
News & Sentinel	346.50
	<hr/>
	\$ 931.50

Police:

Wilman Allen - Officer - Wages & Mileage	\$ 3,602.03
Rick Bailey - Special - Wages & Mileage	148.75
Peter Bunnell - Special - Wages & Mileage	139.00
Edward Gilbert - Special - Wages & Mileage	80.25
James Gilbert - Special - Wages & Mileage	68.75
Colebrook Office Supply - Repairing Equipment	32.50
Ducet's Sporting Goods - Supplies	55.76
Butterworth Equity Publishing Co. - Law Books	223.47
Gall's Inc. - Supplies	40.00
Lamus Inn & Tavern - Room for Firearm Course	112.00
Sigarms Academy Sigarms - Firearm Course	99.00
New England Telephone	499.65
Ossipee Mountain Electronics - Equipment	1,639.13
Perferta Camera - Workshop	225.00
Solomons - Film	290.40
Treasurer State of N.H. - Equipment Maintenance	20.00
Upper Connecticut Valley Hospital	10.00
	<hr/>
	\$ 7,285.69

Fire Department:

Hasen Burns - Warden	\$ 181.12
Douglas Burns - Deputy Warden	50.25
Philip Pariseau - Deputy Warden	18.18
Perry Richardson - Deputy Warden	98.68
E. Hampton Roy - Deputy Warden	60.25
Wilman Allen - Deputy Warden	18.18
Beecher Falls Volunteer Fire Department	5,542.80
Colebrook Fire Department	806.25
	<hr/>
	\$ 6,775.71

Street Lighting:

Public Service	\$ 8,857.37
New Hampshire Electric Coop	545.65

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\$ 9,403.02

General Expense of Highway:

Jesse Carney - Road Agent	\$ 5,217.50
James Belknap - Labor	25.00
Robert Lemieux - Equipment	1,757.50
Glenn Grover - Labor	180.00
Bruce Grover - Equipment	225.00
Sheldon Gray - Equipment	150.00
Akzo Salt Inc. - Rock Salt	2,984.94
Brooks Agway Service - Supplies	257.39
Public Service	296.12

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\$ 11,093.45

Solid Waste Disposal:

Coos County Recycling Center	\$ 8,067.00
Coos County Transfer Station - Solid Waste	22,350.18
Town of Columbia	5,500.00
Coos County Transfer Station	35,910.41

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\$ 71,827.59

Parks & Playgrounds:

Dwight Dwinell - Labor	\$ 460.00
Public Service	371.83
Spa Restaurant - Gasoline	2.00

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\$ 833.83

Canaan Bond Per IMA:

Town of Canaan, Vt.	\$ 3,899.20
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\$ 3,899.20

Schools:

Town of Stewartstown School District	\$545,649.00
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\$545,649.00

Temporary Loans - Principal:

First Colebrook Bank	\$140,000.00
First N.H. Bank	375,000.00

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\$515,000.00

Temporary Loans - Interest:

First Colebrook Bank	\$ 5,507.49
First N.H. Bank	4,048.96
	<hr/>
	\$ 9,556.45

Cemeteries:

Dwight Dwinell - Labor, Mileage & Fuel	\$ 1,712.45
Shawn Dart - Labor	155.00
Chris Harding - Labor	40.00
Aaron Owen - Labor	445.00
Sears - Mower	179.99
P.A. Hicks & Sons Inc. - Supplies	153.61
Colebrook Chainsaw - Equipment	182.80
	<hr/>
	\$ 2,868.85

Cemetery Improvements:

Dwight Dwinell - Labor, Supplies & Mileage	\$ 634.50
Shawn Dart - Labor	80.00
Dana Caron - Labor	30.00
Gayle Caron - Labor	20.00
Norman Flanagan - Labor	145.00
Patrick Giroux - Labor, Pickup & Chainsaw	57.50
Kathy Ladd - Labor	47.50
Aaron Owen - Labor	415.00
Mary E. O'Keefe - Labor	17.00
P.A. Hicks & Sons Inc. - Equipment	50.37
Brooks Agway Service - Wire	161.94
	<hr/>
	\$ 1,658.81

Insurance:

A.D. Davis	\$ 318.34
George M. Stevens & Son Co.	10,623.00
St. Paul Fire & Marine Insurance	1,092.00
Unemployment Compensation Funds	176.01
	<hr/>
	\$ 12,209.35

Town Poor:

Clifton Boudle, Jr. - Rent	\$ 843.75
Sherman Dorman - Rent	1,190.00
Diane Goulet/Sunshine Inn - Rent	1,884.60
Robert Begin - Rent	100.00
Pauline Laflamme - Rent	150.00
Charles Patterson - Rent	895.00
Earl Seeley - Rent	1,295.00
Kathy Ladd - Labor & Mileage	826.22

Camila Davison - Mileage & Labor	\$ 50.00
N.H. Municipal Association - Welfare Books	7.50
Community Action Outreach Program	900.00
Coos County Family Health	47.00
Laperle's I.G.A. - Groceries	889.08
Prescott Farms - Groceries	38.34
Solomons - Groceries	181.16
McDonald's Restaurant	50.00
Martin's Agency - U-Haul	1,361.00
Lazor Works - Supplies	19.95
P.A. Hicks & Sons Inc. - Supplies	40.78
Colebrook Office Supply - Supplies	293.77
Colebrook Lock & Safe - Cabinet Lock & Labor	84.00
Brooks Agway Service - Shovel	14.99
Dickson's Pharmacy - Prescription	76.34
Laverdieres - Prescription	91.08
Newman Funeral Home	400.00
Warren Brooks - Wood	12.00
Lemieux Oil	186.16
Nugent Motor Co.	57.61
Public Service	793.15
	<hr/>
	\$ 12,778.48
Radio Communication:	
Town of Colebrook	\$ 2,100.00
	<hr/>
	\$ 2,100.00
Diamond Pond Road:	
E. Hampton Roy	\$ 4,275.00
	<hr/>
	\$ 4,275.00
Health Department:	
Robert Burns - Health Officer	\$ 60.00
	<hr/>
	\$ 60.00
Hospital & Ambulances:	
Upper Connecticut Valley Hospital	\$ 1,825.00
Ambulance District A1	1,825.00
	<hr/>
	\$ 3,650.00
UCVMH & Vershire:	
Upper Connecticut Mental Health	\$ 750.00
Vershire Center	250.00
	<hr/>
	\$ 1,000.00

Northern Coos Community Health	\$ 3,500.00
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	\$ 3,500.00
Library:	
Donna Allen - Librarian	\$ 1,030.50
New England Telephone	502.75
	<hr/>
	\$ 1,533.25
Patriotic Purposes:	
Stewartstown Day Committee	\$ 350.00
	<hr/>
	\$ 350.00
Long Term Bond Payment:	
First New Hampshire Bank	\$ 30,716.00
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	\$ 30,716.00
Miscellaneous:	
Phillip Caron - Youth Program - Backhoe & Labor	\$ 628.00
Michael Cavanaugh - Water Heater Moved	110.00
Coos County - Purchase of Equipment - Recycling	4,244.00
Coos County - Recycling Center - Mileage	28.00
Francis J. Deneen Co. - Auditing	4,500.00
Elwood O. Haynes - Diamond Pond Surveying	3,000.00
Charlotte LaCasse - Registry of Deeds	30.29
Stewartstown Day Committee	787.50
Town of Stewartstown - Taxes bought by Town	56,373.16
Treasurer State of New Hampshire	265.38
U.N.H. Coop Extension - Manuals for Town Office	6.00
U.N.H. Publication Bureau	18.00
	<hr/>
	\$ 69,990.33
Abateements & Refunds:	
Jane Brooks	\$ 51.04
Howard Carney	15.39
David Giaria	25.65
Emily Haynes	17.78
Sally Jackson	140.00
Ann Marchesseault	60.80
Roger Patten	137.09
Amy Riley	147.80
Pauline R. Sargent	105.79
Roby Spencer	202.76
Nichole Stevens	121.00
	<hr/>
	\$ 1,025.10

Tax Map:

John Bradley	\$	416.25
		<hr/>
	\$	416.25

County Tax:

Paul E. Fortier - County Treasurer	\$	103,581.00
		<hr/>

\$ 103,581.00

Total Summer Roads	\$	11,979.42
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Total Winter Roads	\$	41,936.50
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Total '91 Block Grant	\$	387.44
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Total '92 Block Grant	\$	62,758.40
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Total Orders For All Purposes	\$	1,584,012.14
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# ROAD AGENT'S REPORT

## Summer Roads:

### Jesse Carney - West Side Road Agent

Jesse Carney - Ton Truck	\$ 2,337.50
- Mack Truck	420.00
- Payloader	63.00
- Screened Gravel	189.00
- Rock Rake	75.00
- Chipper Rent	350.00
- Fuel For Chipper	22.25
Welog Inc. - Grader	1,175.00
Roland Dupont - Grader	550.00
Phillip Caron - Backhoe	835.00
- Labor	10.00
Wayne Carney - Labor	50.00
Rodney Day - Labor	142.50
Dustin Day - Labor	142.50
Brian Rancourt - Labor	77.50
Steve Laflamme - Labor	87.50
Matt Lavigne - Labor	87.50
Ryan Brooks - Labor	92.50
Richard Ladd - Labor	42.50
Glenn Grover - Labor	295.00
Aaron Owen - labor	42.50
Jeremy Wheeler - Labor	77.50
Denis Ricard - Labor	62.50
Stacy Dorman - Labor	50.00
Raymonde Lanctot - labor	50.00
Jason O'Keefe - Labor	35.00
Charles Young - Labor	55.00
James Belknap - Labor	40.00
Ken Freeland - Labor	115.00

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Total For Summer Roads On West Side	\$ 7,571.75
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### Donald Placey - East Side Road Agent

Donald Placey - Truck	\$ 1,480.00
- Tractor Operator	42.00
- Screened Stone	608.00
- Screened Gravel	280.00
- Payloader	132.50
John Lyons - Labor	32.50
Frank Owen - Tractor Rental	147.00
Leonard Wheeler - Tractor Operator	17.50

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Total For Summer Roads On East Side	\$ 2,739.50
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Other Summer Roads:

B & R Auto Parts Inc. - Nuts & Bolts for Sign	\$ 7.00
Brook's Agway Service - Brooms & Handles	34.47
Calco Inc. - Fabric 500X	462.00
Columbia Sand & Gravel Inc. - Culverts & Collars	434.56
Marquis Hardware - Street Brooms	35.08
Town of Colebrook - Rock Rake & Grader	62.50
Arthur Whitcomb Inc. - Cold Patch	632.56

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Total Outside Bills For Summer Roads	\$ 1,668.17
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Total Summer Roads	\$ 11,979.42
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Winter Roads:

Jesse Carney - West Side Road Agent

Jesse Carney - GMC Truck	\$ 11,445.00
- Payloader	1,130.00
- Ton Truck	4,487.50
- Pickup Truck	405.00
Glenn Grover - Labor	92.50
Bruce Owen - Labor	75.00

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Total Winter Roads On West Side	\$ 17,635.00
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Donald Placey - East Side Road Agent

Donald Placey - Truck	\$ 18,385.00
- Payloader	3,272.50
- Labor	48.00
- Tractor Operator	90.00
- Screened	282.00
- Sand	200.00
Frank Owen - Tractor Rental	210.00
Robert Eastman - Payloader Operator	90.00
- Backhoe Operator	10.00
David Herres - Plowing	30.00
Wilbur Rainville - Truck Driver	30.00
Burleigh Placey - Labor	15.00
David Herres - Backhoe	215.00
- Labor	15.00
John Lyons - Labor	15.00

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Total Winter Roads On East Side	\$ 22,907.50
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Other Winter Roads:

Richard Samson - Checking Roads	\$ 16.00
Nugent Motor Company - Diamond Pond Roads	1,200.00
Colebrook Feeds	178.00

Total Outside Bills For Winter Roads	\$ 1,394.00
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Total Winter Roads	\$ 41,936.50
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1992 Block Grant:

Jesse Carney - West Side Road Agent

Jesse Carney - Mack Truck	\$ 2,695.00
- Ton Truck	1,085.00
- Payloader	833.00
- Bank Run Gravel	1,526.00
- Screened Gravel	3,147.00
- Pickup	60.00
- Hay Seed, Fertilizer & Labor	100.00
- Load of Sand	38.50
- Load of Fill	42.00
- Dozer	90.00
- Plumbing Supplies	77.75
- Loam	861.00
Bruce Grover - Excavator	2,015.00
- Spring Tiles	216.00
Roland Dupont - Grader	1,800.00
James Belknap - Labor	200.00
Robert Lemieux - Truck	1,767.50
- Dozer	1,496.50
Phillip Caron - Backhoe	877.50
Minus from Jesse's Block Grant - Allen Court St. (	125.00)

Total For '92 Block Grant On West Side	\$ 18,802.75
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Donald Placey - East Side Road Agent

Donald Placey - Truck	\$ 3,497.50
- Payloader	2,385.00
- Screened Gravel	2,787.50
- Sand	1,000.00
- Screened Stone	80.00
- H. Tractor	705.00
- Bull Rock	48.00
- Labor	144.00
- Limer Sower	105.00
- Tractor Operator	6.00
Wilbur Rainville - Truck Operator	132.50
Burleigh Placey - Tractor Operator	212.50

1992 Block Grant ( Continued)

Burleigh Placey - Labor	\$ 252.50
John Lyons - Pickup - Chloride	180.00
Jesse Carney - Rock Rake	35.00
Roland Dupont - Grader	5,650.00
Robert Eastman - Truck to Get Rock Rake	15.00
- Backhoe Operator	65.00
Town of Colebrook - Rock Rake	310.00
David Herres - Backhoe	620.00
Paul McKinnon - Pickup	135.00
Donald Wheeler - Labor	12.50

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Total For '92 Block Grant On East side	\$ 18,378.00
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Other 1992 Block Grant:

Brooks Agway Service - T-A-R Mix	\$ 72.20
Norman Brooks - Painting Lines	400.00
Calco Inc.	2,620.00
Phillip Caron - Backhoe	1,395.00
Central Paving	10,660.00
P.A. Hicks & Sons Inc.	1,169.84
Morningside Industries Inc.	5,846.40
Pike Industries	513.00
Public Works Supply Company	2,901.21

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Total Outside Bills For '92 Block Grant	\$ 25,577.65
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Total 1992 Block Grant	\$ 62,758.40
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General Expenses of Highway:

Jesse Carney - West Side Road Agent

Jesse Carney - Screen & Loader	\$ 2,142.00
- Mack Truck	1,522.50
- Gravel	1,428.00
- Ton Truck	125.00
Robert Lemieux - International	1,487.50
- Dozer	270.00
Bruce Grover - Backhoe	225.00
Sheldon Gray - Roller	150.00
James Belknap - Labor	25.00
Glenn Grover - Labor	180.00

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Total Highway Expense West Side	\$ 7,555.00
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Other General Expense of Highway:

Akzo Salt Inc. - Rock Salt	\$ 2,984.94
Brooks Agway Service - Supplies	257.39
Public Service	296.12

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Total Outside Bills For General Highway Expense	\$ 3,538.45
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Total General Expenses of Highway	\$ 11,093.45
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1991 Block Grant:

Sabi Signs & Blanks	\$ 387.44
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Total '91 Block Grant	\$ 387.44
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REPORT OF THE TRUSTEE OF  
THE TRUST FUNDS

Mary Keefe, Trustee of Trust Funds

Cemetery Trust Funds:

Principal		
Balance January 1, 1992	\$ 4,961.00	
	<u>          </u>	
Balance as of December 31, 1992		\$ 4,961.00

Interest:

Balance January 1, 1992	\$ 6,343.13
Income earned during 1992	<u>439.43</u>

Total Income	\$ 6,782.56	
Income Balance December 31, 1992		<u>6,782.56</u>
Total Funds in Cemetery Trusts as of December 31, 1992		\$ 11,743.56

STEWARTSTOWN SCHOOL DISTRICT  
SCHOOL BUS CAPITAL RESERVE ACCOUNT

Purpose of Account: Acquisition of or replacement of the district  
owned school buses.

Established: March 12, 1984 School District Meeting

Balance as of January 1, 1992	\$ 899.84
Interest earned during 1992	<u>33.95</u>

\$ 933.79

Withdrawals	<u>-</u>
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Balance on Hand December 31, 1992	\$ 933.79
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TOWN OF STEWARTSTOWN  
SEWER CAPITAL RESERVE ACCOUNT

Purpose of Account: Construction and Reconstruction of present and future systems and treatment plants.

Established: March 13, 1984 Town Meeting

Balance January 1, 1992	\$ 59,749.53
Interest Earned 1992	-----2,482.00-----
Total	\$ 62,231.53
Withdrawals	----- - -----
	\$ 62,231.53
1992 Town Meeting Appropriations	-----7,000.00-----
Balance on Hand December 31, 1992	\$ 69,231.53

PLANNING BOARD REPORT  
1992

8 Sub Division - 1992

1 Regulations

Balance as of January 1, 1992	\$ 449.97
Total Income from January 1, 1992 to December 31, 1992	625.09
	\$1,075.06
Less 1992 Expenses:	82.48
	\$ 992.58

List of Expenses:

Postage	\$ 75.48	
News & Sentinel	7.00	
Total Expenses	\$ 82.48	



### TAX RATE COMPUTATION

Total Town Appropriations	\$419,242.00
Total Revenues & Credits	280,320.00
Net Town Appropriations	\$138,922.00
Net School Tax Assessment	\$519,840.00
County Tax Assessment	103,581.00
Total of Town, School & County	\$762,343.00
Deduct Total Business Profit Tax	
Reimbursement	26,619.00
Add Overlay	22,056.00
Add War Service Credits	3,050.00
	<hr/>
Property Taxes To Be Raised	\$760,830.00

### PROOF OF TAX RATE COMPUTATION

Valuation	Tax Rate	Property Taxes To Be Raised
33,108,333.00	22.98	\$ 760,830.00

### TAX COMMITMENT ANALYSIS

Property Taxes To Be Raised	\$760,830.00
Less War Service Credits	3,050.00
	<hr/>
Total Tax Commitment	\$757,780.00

### TAX RATE BREAKDOWN

Tax Rates	Prior Year Tax Rates	1992 Tax Rate
Town	4.17	4.81
County	2.64	3.08
School	16.23	15.09
	<hr/>	<hr/>
Municipal Tax Rate	23.04	22.98

FINANCIAL REPORT  
West Stewartstown Water Precinct  
Year Ending December 31, 1992

ASSETS

Cash on Hand	\$ 689.62
Fixed Assets	79,800.00
Uncollected Water Rent	3,998.52
	<hr/>
	\$84,488.14

Total	\$84,488.14
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LIABILITIES

Notes Outstanding:

G E Capital	\$15,594.16
State of N.H.	4,500.00

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\$20,094.16

Excess of Assets Over Liabilities	64,393.98
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Total	\$84,488.14
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RECEIPTS

Water Rent	\$19,396.08
Interest	1.31
	<hr/>
Total Receipts	\$19,397.39
Cash on Hand Jan- uary 1, 1992	2,970.25
	<hr/>
	\$22,367.64

Total	\$22,367.64
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PAYMENTS

Salaries	\$ 390.00
Collector's Fee & Postage	811.50
Insurance	100.00
Repairs & Maintenance	583.60
Purchased Water	5,447.18
Water Lab Tests	234.00
G E Capital Loan	3,585.00
State of N.H. (Bridge)	10,526.74

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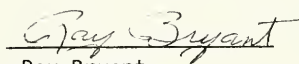
Total Payments	\$21,678.02
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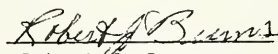
Cash on Hand De- cember 1, 1992	689.62
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Total	\$22,367.64
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COMMISSIONERS:

  
Ray Bryant

  
Robert J. Burns

# BIRTHS RECORDED IN THE TOWN OF STEWARTSTOWN 1992

Date	Name	Father	Mother
01/16/92	Hailey Lynn Gadway	James Gadwah	Corina Parker
04/12/92	Natalie Sage Dostie	Denis Dostie	Chantal Gregorie
07/14/92	Chelesa Louise Rancourt	Marc Rancourt	Joanne Mathieu
07/15/92	Adam Christopher Strauch	Michael Strauch	Lauren Grader
08/05/92	Olivia Shellby Gadwah	Leon Gadwah III	Kathleen Burns
09/26/92	Maria Rose Michalak	Mark Michalak	Ellen Boden

# MARRIAGES RECORDED IN THE TOWN OF STEWARTSTOWN 1992

01/18/92	Robert Savard Andrea Drolet	Gaston Savard Ronald Drolet	Patricia Corbeil Eileen Drolet
04/04/92	Jason O'Keefe Mary Peters	David O'Keefe Brad Peters	Gloria Gonyaw Beth Wilcox
07/11/92	Jeffren Mark Noyes Laurna Masters	Gregory Noyes Ray Masters	Brenda Cote Lisette Crete
07/18/92	Patrick Marchesseault Ann Bissonnette	Luc Marchesseault Rejeane Bissonnette	Jacinthe Riendeau France Houle
08/08/92	Roy Cunningham Pearl LaMere	Desmond Cunningham Earl Seeley	Helen Bronson Angie Seeley
10/17/92	Dale Lynch Sharon Fellows	F. Robert Lynch Ralph Knapp	Winona Hibbard Dorothy Rowell
10/31/92	Robert Eastman Cheryl Hodge	Cecil Eastman Wilmont Carney	Marna Bennett Evelyn McKinnon

DEATHS RECORDED IN THE TOWN OF STEWARTSTOWN FOR 1992

Date & Place	Name	Father	Mother
01/01/92 Stewartstown	Avis Rose Mulliken	James Bunnell	Rose Reed
01/09/92 Stewartstown	Adelaide Arsenault	James Colby	Annie Smith
01/11/92 Stewartstown	Muriel E. Stickney	Loren Covell	Hattie Ingerson
01/11/92 Stewartstown	Charles Coulombe	Edmond Coulombe	Aselia Charest
01/18/92 Stewartstown	Carolyn Jeazer	Carmi Keazer	Eva Cook
01/28/92 Colebrook	Mary Marsh	George Ramsey	Mary Burbank
01/29/92 Stewartstown	Nettie Rodrique	George Earley	Cordelia MacGinnis
02/09/92 Stewartstown	Percy Roy	Percy W. Roy	Lura Howe
02/12/92 Stewartstown	Jean Noel	Gilbert Noel	Marie LeClerc
03/03/92 Stewartstown	Albert Biron	Amedue Biron	Georginna Thibeault
03/03/92 Stewartstown	Pierre Couturier	Zacie Couturier	Cesarie Couture
03/05/92 Stewartstown	Armand Legere	Prudent Legere	Lydia Patry

Deaths Continued	1992		
03/11/92 Stewartstown	Abigail Dustin	Albert Shaw	Eva Wheeler
03/11/92 Stewartstown	Leona Alls	Thomas Pickney	Laura Walling
03/15/92 Stewartstown	Alberta McDermond	Pierre Gagnon	Lea Leduc
03/16/92 Stewartstown	Rosalie Noel	Phillip Brousseau	Marie Morency
03/25/92 Colebrook	Donald Daniels	Aime Daniels	Rose Forrest
03/26/92 Stewartstown	Lena Scott	Chancey Merrill	Carie Cady
03/28/92 Stewartstown	Joseph Valley	Napoleon Valley	Elise Richard
03/30/92 Stewartstown	Thomas Rancloes	Oliver Rancloes	Mary Wheeler
04/04/92 Stewartstown	Iva Grover	Bert Grover	Edith Hook
05/01/92 Stewartstown	Shirley Hildreth	Unknown Hildreth	Ethelyn Robinson
05/04/92 Colebrook	Wilma Holden	George Robadeau	Cora Grover
05/17/92 Stewartstown	Zilla Emond	Willy Densmore	Cora Durkee
06/09/92 Stewartstown	Thelma Case	Thomas Hagan	Sara Liberty

Death Continued	1992		
06/28/92	Ruby Grover	Homer Clark	Goldie Clark
Colebrook			
07/06/92	Prudence Owen	Francis Laine	Aldea Carrion
Stewartstown			
08/07/92	Ruth Seavey	Charles Lange	Caroline Brauman
Stewartstown			
08/07/92	George Brown Jr.	George Brown	Hattie Ellingwood
Stewartstown			
08/22/92	Victoria Cormier	Phillip Brousseau	Marie Morency
Stewartstown			
08/23/92	James Bacon	William Bacon	Nellie Sanborn
Stewartstown			
09/03/92	Mildred Linell	Robert Storey	Bertha Bennett
Stewartstown			
09/04/92	Aurore Coulombe	Evariste Coulombe	Marie Coulombe
Colebrook			
09/07/92	Wayne Gray	Austin Gray	Florence Sherman
Colebrook			
09/14/92	Katherine Murphy	John Birt	Hannah Myers
Stewartstown			
09/21/92	Raymond Clinch	Lester Clinch	Leona Ouellette
Stewartstown			
10/19/92	Alice Flanders	Levi Brooks	Matilda Tirrill
Peter.			
10/24/92	Waldo Keysar	Jesse Keysar	Jessie McAllister
Stewartstown			

Death Continued	1992		
11/04/92	Andrew Cook	Charles Cook	Judith Kennison
Stewartstown			
11/19/92	Simmons Thibedeau	Joseph Thibodeau	Emma LeRue
Colebrook			
12/12/92	Ruth Eleanor Noyes	Harry Lancaster	Addie Ripley
Stewartstown			
12/13/92	Elsie Normand	William Bailey	Ellen Vancour
Stewartstown			

## LIBRARY REPORT

The library has seen a few new changes in the past year. The library has been completely filled to capacity with new bookcases and a majority of the books are on the shelves. Over one third of the cataloguing has been completed by our Librarian, Donna Allen and we foresee completing it up this coming year.

Our goals for 1993 are increasing the library hours, the purchasing of some new books and a childrens table. We are also considering a story hour this summer to interest the children in our new facility. We are in hopes to create a leisure library that helps fill the needs of our town, young and old. We invite all of you to come in and see the library and of course take out a book!

Library Trustees

Norma Burns  
Nancy Dodge  
Kathleen Hunt



# 1992 REPORT OF COOS COUNTY TRANSFER STATION

Total paid to Consumat Sanco, Rapid Rubbish Removal and Expenses  
\$90,395.70

## TOWN OF STEWARTSTOWN:

Amount deposited to open Transfer Account	\$ 5,500.00
Transportation and Disposal	52,383.29
Free Days	5,068.88
Plowing and Sanding	442.80
Freon Removal	90.00
News & Sentinel	43.28
Decals	217.34
Clerical and Administration	240.00
	<hr/>
	\$63,985.59
Less Rent from Clarksville	225.00
	<hr/>
	\$63,760.59
Less Deposit	5,500.00
	<hr/>
Net Cost	\$58,260.59

\$400.00 has been received from Rapid Rubbish Removal for the use of the compactor by the Town of Canaan, Vt. free days. Stewartstown's share will be credited on January 1993 statement.

## TRANSMITTAL AND COMMENTARY LETTER

Board of Selectmen  
Town of Stewartstown  
West Stewartstown, New Hampshire 03597

In planning and performing our audit of the financial statements of the Town of Stewartstown, New Hampshire for the year ended December 31, 1991 we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance of the internal control structure.

However, during our audit we became aware of the following conditions that should be corrected in order to strengthen internal controls and operating efficiency. This letter does not affect our report dated September 15, 1992 on the financial statements of the Town of Stewartstown, New Hampshire.

Our following remarks are being made in the hope that they will improve existing procedures and are in no way a criticism of Town personnel.

### 1. Formalized Policy Regarding Additional Compensation for Selectmen and Other Town Employees

During our audit, we noted the following inconsistencies in the manner in which Town Employees were compensated for additional services rendered:

1. Some Selectmen are billing the Town for additional time worked beyond their usual weekly meeting.
2. Some other Town positions are paid an annual salary and hourly compensation above and beyond that salary, when their duties necessitate working more than their posted hours.

### Recommendation

The Town should consider adopting a formal policy specifying the rate of compensation and job description for all positions.

### 2. Tax Lien Procedures

Subsequent to full payment of the tax lien, the Tax Collector has thirty days to release the lien. We noted some liens that were not released within thirty days.

### Recommendation

The Tax Collector should follow this tax lien procedure and become familiar with the RSA's pertaining to Tax Collector procedures.

### 3. Control Over Property Valuation Records

During the course of our audit, the following errors were noted in relation to property valuation records.

1. Some valuation changes were made on the valuation card but not on the blotter book.
2. Some changes were made without any substantiation of authorization.
3. Some valuation cards could not be located.

### Recommendation

The Town should enhance the control over property valuation records to prevent unauthorized and irregular changes.

### 4. Payroll Procedure

Presently the Town does not file any payroll tax returns, W-2 Forms or 1099 Forms with the Internal Revenue Service.

### Recommendation

The Town should follow government regulations regarding payroll transactions and file payroll tax returns and W-2 Forms for Town employees and 1099 Forms for independent contractors. Failure to comply, could subject the Town to substantial I.R.S. penalties.

### 5. Reconciliation of Collector, Treasurer and Selectmen Records on a Regular Basis

There were some discrepancies between the Treasurer and the Tax Collector reports.

### Recommendation

The Tax Collector's records should be compared and reconciled to the Treasurer's and Selectmen's books on a regular basis so that discrepancies, if any, can be resolved in a timely fashion.

6. The Property Tax Commitment

There were large differences between the State approved tax levy and actual property taxes committed. The Selectmen did not issue warrants for additional taxes or abatements.

Recommendation

The following procedures should be implemented to improve the internal control over the property tax commitment.

1. Blotter book should be updated and compared to the assessment cards on a timely basis.
2. Accurate warrant should be prepared and given to the Tax Collector for the tax committed, additional taxes and abatements.

7. Property not Tax-Deeded to the Town

The unredeemed properties have not been tax-deeded to the Town after the two year redemption period.

Recommendation

According to the State law, if property is not redeemed within the two year redemption period, the property should be tax-deeded to the Town. The Selectmen should consider following the State procedure.

8. Formal Policy on Competitive Bidding

The Town presently seeks competitive bids on certain contracts but has no formal written bid policy.

Recommendation

The Selectmen should consider adopting a formal written bid policy that stipulates cut-off amounts for oral bid requests, written bid requests, and advertised bids.

We extend our thanks to the officials and employees of the Town for their assistance during the course of our audit.

Very truly yours,

Kyeong W. Kim, C.P.A.

September 15, 1992

**TOWN SCHOOL DISTRICT**

**STEWARTSTOWN  
NEW HAMPSHIRE**

**ANNUAL REPORT  
OF THE SCHOOL DIRECTORS**

**1991 - 1992**

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1991 - 1992

REPORT OF

STEWARTSTOWN SCHOOL DISTRICT

OFFICERS

**MODERATOR**

Dennis Joos

**CLERK**

Evelyn B. Hunt

**TREASURER**

Evelyn B. Hunt

**SCHOOL BOARD**

Shirley McAllaster  
Larry Ladd, Chairman  
Emily Haynes

Term Expires 1995  
Term Expires 1993  
Term Expires 1994

**SUPERINTENDENT OF SCHOOLS**

Paul F. Allen

**BUSINESS ADMINISTRATOR**

Lewis J. Mello

ST - 01

**STEWARTSTOWN SCHOOL DISTRICT**  
**W A R R A N T**  
The State of New Hampshire

To the Inhabitants of the School District in the Town of Stewartstown qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said District on Monday, the 8th day of March, 1993, at 7:30 o'clock in the evening to act upon the following subjects:

1. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District
2. To hear the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.
3. To see if the school district will authorize the School Board to make application for, receive and expend in the name of the District such advances, grants-in-aid, or other funds for educational purposes as may be forthcoming from any source in accord with the provisions of RSA 198:20-b.
4. To see if the school district will authorize the School Board to dispose of the 1983 Chevrolet Busette owned by the District and to place any monies received from said disposal in the District general fund to be used for any unanticipated expenditures
5. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of the salaries of the School District Officials and Agents, and for the payment of the statutory obligations of the District.
6. To transact any other business that may legally come before this meeting.

Given under our hands at said Stewartstown the 1st day of February, 1993.

LARRY W. LADD, Chairman  
EMILY HAYNES  
SHIRLEY McALLASTER  
Stewartstown School Board

A true copy of warrant - attest:  
LARRY W. LADD, Chairman  
EMILY HAYNES  
SHIRLEY McALLASTER  
Stewartstown School Board



**STEWARTSTOWN SCHOOL DISTRICT**

**SPECIAL WARRANT**

The State of New Hampshire

To the Inhabitants of the School District in the Town of Stewartstown qualified to vote in District Affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 9th day of March, 1993 to act upon the following subject: (Polls will be open from 11 o'clock in the morning until 7 o'clock in the evening.)

1. To bring in your ballots for the election of School District Officers to be elected by ballot for the ensuing year(s).

Given under our hands at said Stewartstown this 1st day of February, 1993.

LARRY W. LADD, Chairman  
EMILY HAYNES  
SHIRLEY McALLASTER  
Stewartstown School Board

A true copy of warrant - attest:  
LARRY W. LADD, Chairman  
EMILY HAYNES  
SHIRLEY McALLASTER  
Stewartstown School Board

**PROCEEDINGS OF SCHOOL DISTRICT MEETING**  
**March 9, 1992**  
**The School District of Stewartstown**  
**County of Coos**  
**State of New Hampshire**

School Meeting was called to order March 9, 1992, at 7:30 pm by School Moderator, Dennis Joos, with about 40 voters in attendance.

**ARTICLE I.** The motion was made by Larry Ladd and seconded by Emily Haynes to accept the salaries and compensation of officers to be fixed as set forth in the annual school report. Voted Yes

**ARTICLE II.** The motion was made by Larry Ladd, seconded by Emily Haynes to accept the reports as printed in the annual school report. Voted Yes

**ARTICLE III.** The motion was made by Emily Haynes, seconded by Larry Ladd to authorize the School Board to make application for, receive and expend in the name of the District such advances, grants - in - aid, or other funds for educational purposes as may be forthcoming from any source in accord with the provisions of RSA 198:20b. Voted yes

**ARTICLE IV.** The motion was made by Larry Ladd and seconded by Landon Placey to raise and appropriate \$36,000 to purchase a school bus, issue notes not to exceed \$24,000. The need for a new bus was explained by Mr. Lewis Mello, Business Administrator. A few questions were answered by Mr. Mello and Landon Placey. It was voted by paper ballot with 35 voting yes and 5 voting no.

**ARTICLE V.** The motion was made by Larry Ladd and seconded by Emily Haynes to raise the sum of \$927,151.00 (Nine hundred twenty seven thousand, one hundred fifty one dollars) for the support of schools, for the payment of salaries of the school district officials and agents and for the payment of statutory obligations of the district. Mr. Mello explained the items in the budget. There were several questions answered by Mr. Mello, Mr. Paul Allen, Superintendent of Schools, and Landon Placey. They voted to accept the budget.

**ARTICLE VI.** Leslie Lord vouched for the safety of the buses.

The motion was made by David Hunt, seconded by Emily Haynes and voted yes to adjourn at 9:15 pm.

\* \* \* \* \*

Voting for officers began at 11:00 am on March 10 with John Owen acting as Moderator.

**Moderator**

Dennis Joos	181
John Owen	1
David Hunt	1

**School Clerk**

Evelyn B. Hunt	183
----------------	-----

**School Board**

Shirley McAllaster	181
Angele Smith	1
Lynn Rancloes	1
Deborah Lynch	3
Landon Placey	1
Kathleen Hunt	1
Edward Gilbert	1

**Treasurer**

Evelyn B. Hunt	179
Marcelle Day	1
Evelyn Bohan	1

Respectfully submitted,

Evelyn B. Hunt, Clerk

## **SUPERINTENDENT'S REPORT - STEWARTSTOWN**

The 1991-92 school year contained some significant changes in personnel, programs, and building improvements.

As Perley Davis entered retirement, Lewis Mello became the Business Administrator for S A U #7. Liz von Dohrmann joined the staff at Coos County Hospital, and Connie Pierce became the school nurse. Through a grant, Donna Desjardins became the Student Assistance Program Coordinator. Her task was to coordinate activities of all local agencies in the battle against drug/alcohol abuse and find ways to help at-risk youth and families.

In building improvements, a new heating system was installed at West Side - also new light fixtures and exterior doors. At the Hollow School, Ethan Allen generously donated lumber for new bookcases. A new front entrance door was installed and a new stove purchased for the kitchen.

Stewartstown schools became the first and only in S A U #7 to offer a breakfast program, with excellent results and participation. In another program improvement, Chapter I services were expanded, due to increased Federal funding, to include a teacher at both schools as well as to continue instruction to Stewartstown students at St. Albert School.

Through the thoughtfulness and generosity of school officials in neighboring schools, Stewartstown students were able to participate in some Canaan athletic programs and travel to Pittsburg to witness assembly programs which were both entertaining and educational.

After several years of devoted and dedicated service, Lanny Placey chose not to run for school board again - Shirley McAllaster was elected to that position.

As the year came to a close, Norma Chenevert, West Side Head Teacher, after several successful years in that role, was considering a move to Pittsburg, as principal.

Respectfully submitted,

Paul F. Allen  
Superintendent of Schools

## COORDINATOR OF SPECIAL SERVICES

The Special Education Services Annual Report for 1991-92 is accompanied with charts on the students served in the different programs, the number of students in each eligibility category, the elementary and high school child counts and the number of preschoolers. An analysis of the data shows that there has been a 1% increase in the school-age special needs population and the preschoolers served more than doubled compared to last year.

The 1991-92 school year was a year of challenges. The schools had to prepare for the triennial State Department of Education Program Approval Process. After completing a 100 page application and revising a 50 page Local Education Plan, the State Monitoring Team completed their "On-Site" review of the special education records in April. The results were very positive, but there is a need for some changes.

The challenge of finding two new Special Educators, a Speech Pathologist and Occupational Therapist to complete the slate of service providers was also met. In addition, the services of a Recreational Therapist were enlisted under the auspices of the Special Education Grant.

The North Country Multi-Disciplinary Team (NCMDT) has been rejuvenated after a brief respite. The NCMDT consists of representatives from the local social and educational service groups to include DCYS, local police, school nurses, counselors, and administrators. The NCMDT meetings provide a forum for all service providers to discuss common concerns and take proactive steps towards developing a healthier community.

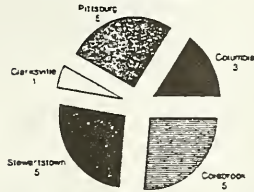
There are many future challenges to be met in the form of program changes and in-service training. The needs of the underserved 16-21 age group as well as the preschoolers are the greatest challenges facing the schools. There continues to be a focus on mainstreaming mildly learning disabled students and creating an inclusionary model of services for the more disabled special needs students.

Respectfully submitted,

Gerald L. Prutsman  
Coordinator of Special Services

## PRESCHOOL STUDENTS

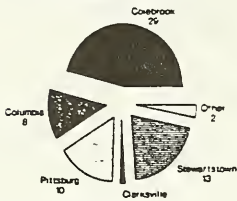
District Counts



SAU #7 1991-92  
19 Preschool Served

## ELEMENTARY STUDENTS

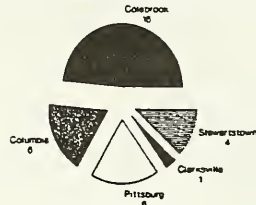
District Counts



SAU #7 1991-92  
63 Elementary Students Served

## HIGH SCHOOL STUDENTS

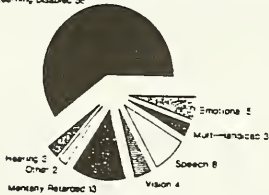
District Counts



SAU #7 1991-92  
33 High School Served

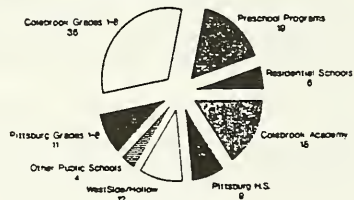
## SPECIAL NEEDS STUDENTS BY ELIGIBILITY CATEGORY

Learning Disabled 58



SAU #7 1991-1992  
96 Students Served Ages 6-21

## SCHOOL PROGRAMS SPECIAL NEEDS STUDENTS SERVED



SAU #7 1991-92  
188 Students Served Ages 3-21

## SCHOOL HEALTH REPORT

The past school year was a very busy and challenging year for me. Along with the busy schedule of routine customary procedures of: Heights & Weights, Vision & Hearing screening, Blood Pressures, Scoliosis screenings (curvature of the spine), which is required by the State in grades 5 through 8, I attended several workshops to update myself with State and school regulations and programs. I'd like to also say there are some assistance programs available for families who may need them should their children fail some of the screenings.

As spring came along, the usual immunizations were given to those students who needed them. Prior notification was sent home with the child for parental permission.

In March, Dr. Soucy was our guest speaker for an assembly for grades 7-12 on "AIDS". Stewartstown students were invited to join us. As a followup program, the S A U #7 Multi-Disciplinary Team presented "LIFESPAN", a non-profit AIDS group who visited the local schools. They also presented a program for adults of the area in Colebrook one evening which was well attended. We look forward to further AIDS programs for students to help with the awareness and realism of this disastrous disease.

The "DIAL" screening for preschoolers in the 3-6 age group was done on several area children in April. In May, the Annual State Preschool Vision & Hearing Clinic for children ages 4-6 was done with excellent attendance.

As usual, I would like to remind parents that all students entering school for the first time, and or transferrals, must have a copy of their immunization record and proof of a physical within a year upon entry.

Once again I look forward to another healthy and productive school year. I'd like to thank all for their cooperation. Anyone who has questions about our health program, please feel free to contact me at the school.

Respectfully submitted,

Connie Pierce, RN  
Pittsburg/Stewartstown School Nurse

## CHAPTER I

The Chapter I program enjoyed a productive school year during 1991-1992, with a continuation of the existing five days per week program which was initiated in the previous year.

With the addition of Tracey Cruickshank to the staff, more students were included in the program, and a higher success rate was achieved by Chapter I students.

Student participation was determined by both test scores and classroom observation. Chapter I students are closely monitored to evaluate their progress in reading and ensure future success in the classroom. Classes are designed to give each student every opportunity to achieve positive attitudes, which foster enjoyment of reading and lead to academic success. Specific language arts skills include phonics, comprehension, and vocabulary development. Proficiency in these skills is facilitated by both traditional and creative learning methods, which include story time, games, plays, creative writing, various reading programs and paired reading.

Parents of Chapter I students should be commended for their support. Without active parent involvement, the program cannot be successful. Parents are encouraged to attend parent meetings and become actively involved in the education process of their children. In addition, Sr. Lorraine and the staff at St. Albert School; Norma Chenevert and the staff at West Side School; and Dee Young and Nancy Rose at the Hollow School all deserve mention for their invaluable cooperation and support.

Respectfully submitted,

Nancy L. Renaudette  
Chapter I Director/Teacher



# FINANCIAL REPORT

1991 - 1992

## Balance Sheet

June 30, 1992

### ASSETS:

#### Current Assets

Cash In Bank	\$69,221.68
Intergovernmental Rec.	931.97
Interfund Receivable	2,490.81
Other Receivables	1,567.86
Prepaid Expenses	1,908.09

Total Current Assets

\$76,120.41

TOTAL ASSETS

\$76,120.41  
=====

### LIABILITIES AND FUND EQUITY:

#### Current Liabilities

Accounts Payable	1,740.32
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Total Current Liabilities

\$ 1,740.32

#### Fund Equity

Unreserved Fund Balance	74,380.09
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Total Fund Equity

\$74,380.09

TOTAL LIABILITIES AND FUND EQUITY

\$76,120.41  
=====

## STATEMENT OF REVENUES

1991 - 1992

### REVENUE FROM LOCAL SOURCES:

Current Appropriations	\$ 543,649.00
Earnings on Investment	5,367.08
Other Local Revenue	723.80
Transportation Fees	4,154.00
Other LEA's	514.00

TOTAL LOCAL REVENUE	<u>\$ 554,407.88</u>
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### REVENUE FROM STATE SOURCES:

State of N. H. - Foundation Aid	\$ 238,975.99
State of N. H. - Medicaid	1,419.47
State of N. H. - Gas Tax Refund	1,211.27

TOTAL STATE REVENUE	<u>\$ 241,606.73</u>
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### REVENUE FROM FEDERAL SOURCES:

State of N. H. - Chapter I	\$ 43,430.37
State of N. H. - Chapter II	2,858.96

TOTAL FEDERAL REVENUE	<u>\$ 46,289.33</u>
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TOTAL REVENUE FROM ALL SOURCES	<u>\$ 842,303.94</u> <u>=====</u>
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## DETAILED STATEMENT OF EXPENDITURES

1991 - 1992

### EXPENDITURES INSTRUCTION:

#### Regular Education Program

##### Teaching Salaries:

Collins, Harold	18,625.00
Nelson, Shirley	26,750.00
Noll, Paula	27,000.00
Rose, Nancy	21,450.00
Young, Denise	26,000.00

-----  
\$ 119,825.00

##### Aide's Salary:

Daigneault, Candace	\$ 7,931.20
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##### Substitutes Salaries:

Desjardins, Donna	32.00
Gray, Addie	326.66
Langley, William G.	32.00
Merrill, Diane B.	96.00
Philbrook, Millicent	64.00

-----  
\$ 550.66

##### Health Insurance:

Blue Cross/Blue Shield	6,928.23
N H Municipal Association	325.86

-----  
\$ 7,254.09

##### Worker's Compensation:

Marshall & Kent, Inc.	\$ 935.00
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##### Retirement - Current:

N H Retirement System	\$ 1,855.25
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##### Retirement - Accrued Liability

N H Retirement System	\$ 97.20
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##### FICA Tax:

First Colebrook Bank	\$ 9,865.22
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##### Unemployment Compensation:

State of N H - U C	\$ 86.24
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Employee Benefit:	
Collins, Harold	\$ 100.00
Nelson, Shirley	100.00
Noll, Paula	175.00
Rose, Nancy	100.00
Young, Denise	125.00
	-----
	\$ 600.00

Contracted Service:	
Pittsburg School District	\$ 5,664.06

Repair & Maintenance:	
Lyndonville Office Equipment	824.25
Melody Hill Farm	90.00
North Country Education Foundation	322.25
Robert Brooke & Associates	38.78
	-----
	\$ 1,275.28

Tuition - In State:	
Colebrook School District	147,771.53
Pittsburg School District	39,324.56
	-----
	\$ 187,096.09

Tuition - Out of State:	
Canaan School District	\$ 111,294.42

Supplies:	
American Guidance Service	19.01
Cuisinaire Co. of America	31.59
Didax	21.95
Frey Scientific Co.	42.69
Hammett, J. L.	98.08
Liebl Printing Co.	43.00
Lyndonville Office Equipment	785.63
Nasco	26.26
New England School Supply	2,292.36
Passons Sports	61.60
School Service Co., Inc.	16.47
Silver Burdett & Ginn	159.76
Solomon's Store	225.61
Zaner Bloser	22.89
	-----
	\$ 3,846.90

Books:

Addison-Wesley Publishing Co.	32.16
American School Publishers	100.36
Hammett, J. L.	218.41
Harcourt Brace Jovanovich	1,556.10
Heath, D C & Co	348.76
Macmillan Publishing Co.	177.31
Macmillan/McGraw Hill Publishing	427.34
Modern Curriculum Press	65.21
N H Historical Society	28.90
Scholastic, Inc.	292.85
Scott, Foresman & Co.	75.72
Silver Burdett Company	2,050.91
Zaner-Bloser	240.33

-----  
\$ 5,614.36

Software:

Educational Resources	87.57
Micrograms Publishing	26.95
Troll Associates	43.15

-----  
\$ 157.67

Periodicals:

Scholastic Magazines	216.05
Weekly Reader Periodicals	145.50

-----  
\$ 361.55

New Equipment:

Apple Computer, Inc.	97.30
Rand McNally	450.52

-----  
\$ 547.82

Replacement of Equipment:

Lyndonville Office Equipment	\$ 1,486.84
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Dues & Fees:

N H Public TV	82.25
North Country Education Foundation	12.00

-----  
\$ 94.25

Special Education Program

Teaching Salaries:

Chenevert, Norma	\$ 27,750.00
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Aide's Salary:

Purrington, Celeste	\$ 10,998.00
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Health Insurance:

Blue Cross and Blue Shield	\$ 3,258.13
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Worker's Compensation:

Marshall & Kent, Inc.	\$ 361.00
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Retirement:		
N H Retirement System	\$	429.45
FICA Tax:		
First Colebrook Bank	\$	2,974.83
Employee Benefit:		
Chenevert, Norma	\$	150.00
Instructional Services:		
Vincent, Kevin	\$	500.00
Tuition - In State:		
Dover School Department		7,870.00
School Administrative Unit #44		1,986.41
		-----
	\$	9,856.41
Tuition - Out-of-State:		
Canaan School District		351.56
Essex North Supervisory Union		186.12
		-----
	\$	537.68
Tuition - Private:		
Canaan School District		2,028.37
Little Red Horse Kindergarten		2,520.00
School Administrative Unit #44		1,986.41
		-----
	\$	6,534.78
Travel:		
Prutsman, Gerald	\$	235.10
Supplies:		
Lyndonville Office Equipment		78.35
New England School Supply		76.47
		-----
	\$	154.82
Books:		
Macmillan/McGraw Hill Publ.		186.86
New England School Supply		29.85
S R A		55.23
Silver Burdett Company		71.09
		-----
	\$	343.03
Furniture:		
Lyndonville Office Equipment	\$	113.00
Dues & Fees:		
Council/Exceptional Children	\$	60.00
Miscellaneous:		
Chenevert, Norma	\$	56.31

### Chapter I Program

Health Insurance:		
Blue Cross and Blue Shield	\$	302.70
Worker's Compensation:		
Marshall & Kent, Inc.	\$	140.00
Retirement:		
N H Retirement System	\$	3.03
FICA Tax:		
The First Colebrook Bank	\$	2,287.30
Employee Benefit:		
Cruickshank, Tracey		100.00
I S P A		45.00
Renaudette, Nancy		100.00
		-----
	\$	245.00
Travel:		
Cruickshank, Tracey		174.76
Sheraton Tara Hotel		66.96
		-----
	\$	241.72
Supplies:		
American Guidance Service		66.66
Macmillan/McGraw Hill Publ.		2,072.45
		-----
	\$	2,139.11
Books:		
Macmillan/McGraw Hill Publ.	\$	926.10
Dues & Fees:		
C M A, Inc.	\$	45.00

### CoCurricular Activities

Miscellaneous:		
West Side Activity Funds	\$	19.28
Dues & Fees:		
New Hampshire Music Festival	\$	30.00

### Guidance Services

Testing/Scoring:		
CTB/McGraw Hill	\$	800.25

Health Services

Pupil Services:  
Pittsburg School District \$ 5,338.68

Supplies:  
Central Paper Products 34.50  
School Health Supply Co. 275.25  
-----  
\$ 309.75

New Equipment:  
School Health Supply Co. \$ 67.10

Speech Pathology

Aide's Salary  
White, Sandra \$ 681.00

FICA Tax:  
First Colebrook Bank \$ 52.11

Contracted Services:  
Maccalous, Jean 2,242.81  
Pittsburg School District 2,670.00  
-----  
\$ 4,912.81

Other Support Services

Aide's Salary:  
Estes, Donna 76.50  
Gray, Addie 625.00  
Vincent, Brenda 180.00  
-----  
\$ 881.50

FICA:  
First Colebrook Bank \$ 67.45

Contracted Services:  
North Country Education Foundation 5,978.00  
Soucy, Kay 1,320.00  
-----  
\$ 7,298.00

Pupil Services:  
Crelan, John 30.00  
Jauch, Robert J. MD 88.00  
North Country Education Foundation 226.89  
School Administrative Unit #7 124.33  
-----  
\$ 469.22



Travel:		
Gray, Addie	\$	150.00

Dues & Fees:		
North Country Education Foundation	\$	440.25

Improvement of Instruction

Transfer:		
Staff Development Committee	\$	412.00

Educational Media Services

Salary:		
Gray, Addie	\$	2,867.45

Worker's Compensation:		
Marshall & Kent, Inc.	\$	21.00

FICA Tax:		
The First Colebrook Bank	\$	223.19

Employee Benefit:		
Gray, Addie	\$	50.00

Contracted Media Services		
N C E F	\$	383.25

Supplies:		
Highsmith Co., Inc.		83.79
Lyndonville Office Equipment		11.95
		-----
	\$	95.74

Books:		
Barnes & Noble		22.40
Chelsea House Publishers		170.36
Children's Press		147.86
Follett Library Book Co.		185.15
Publisher's Quality Library		45.48
Rock Bottom Book Co.		194.52
Scholastic, Inc.		2.41
		-----
	\$	768.18

Periodicals:		
National Geographic Society		12.95
National Wildlife Federation		30.00
Popular Subscription Service		115.95
		-----
	\$	158.90

## School Board Services

### Salaries:

Haynes, Emily	750.00
Hunt, Evelyn	600.00
Joos, Dennis	40.00
Ladd, Larry	750.00
Placey, Landon	750.00

-----  
\$ 2,890.00

### FICA Tax:

First Colebrook Bank	\$ 221.08
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### Contracted Service:

Alward, Carol Ann	550.00
Purrington, Lyman	250.00

-----  
\$ 800.00

### Board of Education Services:

Dineen, Francis	1,925.00
Waystack & King	416.16

-----  
\$ 2,341.16

### Fidelity Bond Premiums:

Stevens, George & Son Co.	\$ 100.00
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### Advertising:

News & Sentinel	114.60
Trace	52.50

-----  
\$ 167.10

### Dues and Fees:

Kidder & Lawson	50.00
N H School Boards Association	1,133.08

-----  
\$ 1,183.08

### Miscellaneous:

Blossom Shop	25.00
Center for Educational Service	10.00
Delta Business Systems	131.85
First Colebrook Bank	12.00
Johnson, Michele	15.00

-----  
\$ 193.85

## Office of the Superintendent

### Appropriations:

School Administrative Unit #7	\$ 38,670.00
-------------------------------	--------------

### Travel:

Allen, Paul	\$ 185.27
-------------	-----------

Director - Chapter 1

Salary:

Renaudette, Nancy \$ 600.20

Worker's Compensation:

Marshall & Kent, Inc. \$ 5.00

Retirement:

New Hampshire Retirement \$ 9.65

FICA Tax:

First Colebrook Bank \$ 47.54

Office of Principal

Head Teachers' Salaries:

Chenevert, Norma 1,000.00

Young, Denise 1,000.00

-----  
\$ 2,000.00

Retirement:

N H Retirement System \$ 30.29

FICA Tax:

First Colebrook Bank \$ 149.97

Telephone:

New England Telephone \$ 904.18

Postage:

Chenevert, Norma 35.00

Gray, Suzanne 5.29

-----  
\$ 40.29

Supplies:

Liebl Printing Co. \$ 40.00

Miscellaneous:

Postmaster, West Stewartstown, N H \$ 21.50

Plant Services

Salaries:

Day, Betty 7,946.31

Day, Dustin Sr. 4,992.50

-----  
\$ 12,938.81

Temporary Salaries:

Bolens, John \$ 960.51

Worker's Compensation:	
Illinois National Insurance	6.00
Marshall & Kent, Inc.	619.00
	-----
\$	625.00
FICA Tax:	
First Colebrook Bank	\$ 1,063.30
Contracted Services:	
Colebrook School District	78.93
Scott Lawson Group LTD, The	321.80
	-----
\$	400.73
Water/Sewerage:	
Stewartstown Water Precinct	460.12
West Stewartstown Sewer Account	595.38
	-----
\$	1,055.50
Garbage Disposal Service:	
Brooks, William	\$ 490.00
Snow Plowing Service:	
Carney Construction	550.00
Herres, David	717.50
	-----
\$	1,267.50
Repair & Maintenance:	
Adair, Wallace	120.15
Blais, Joseph & Co.	27.45
Bresette, Claude	101.50
Clean-O-Rama	385.04
Colebrook School District	141.05
Dan's Glass & Mirror	310.00
Ducret's Sporting Goods	39.58
Flooring Center, The	1,173.00
Gray, Suzanne	1.26
Hebert, Daniel & Sons, Inc.	4,111.02
Hicks, P A & Sons, Inc.	409.45
J M & F Welding & Maintenance	30.00
Johnson, Bill Electrical	34.00
Mohawk Plumbing & Heating	23.75
Marquis True Value Hardware	18.67

Repair & Maintenance cont'd:

New England Door Closer, Inc.	59.02
Norab Services	673.30
Pariseau, Raymond	225.00
Parkhurst & Sons	686.14
Pella Window Store	30.00
Philbrook, Norman	575.00
Presidential Pest Control	330.00
Purrington & Sons	983.70
Scott Lawson Group LTD, The	16.25
Top Notch Cleaning Service	507.00
Town and Country Cleaning Service	59.72

-----  
\$ 11,071.05

SMP/Boiler Insurance:

Corroon & Black	100.00
Marshall & Kent, Inc.	4,512.00

-----  
\$ 4,612.00

Supplies:

Central Paper Products	495.85
Clean-O-Rama	1,755.62
Colebrook Chain Saw	25.05
Flooring Center, The	49.95
Hicks, P A & Sons	101.00
Kenco, Inc.	346.32
Seamans Electrical Distributors	47.85

-----  
\$ 2,821.64

Utilities - Gas:

Petrolane Gas Service	\$ 87.58
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Utilities - Electricity:

N H Electric Coop., Inc	1,409.79
Public Service of N H	3,455.40

-----  
\$ 4,865.19

Utilities - Fuel Oil:

Colebrook Oil	\$ 2,686.76
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Gasoline:

Towle's Mini Mart	\$ 11.04
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Dues & Fees:

Treasurer, State of N H	\$ 73.00
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Miscellaneous:	
Adair, Wallace	19.74
Colebrook School District	76.21
Gray, Suzanne	1.44
Treasurer, State of N H	350.00
	-----
	\$ 447.39

Transportation

Salaries:

Estes, Donna	247.50
Hodge, Cheryl	4,890.13
Leighton, Ruth	49.09
Wheeler, Claude	8,791.88
Wheeler, James	6,611.75
	-----
	\$ 20,590.35

Worker's Compensation:

Illinois National Insurance	781.00
Marshall & Kent, Inc.	569.00
	-----
	\$ 1,350.00

FICA Tax:

First Colebrook Bank	1,557.41
First N H Bank	17.78
	-----
	\$ 1,575.19

Fringe Benefits:

Indian Stream Professional Association	\$ 70.00
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Repair & Maintenance:

Brooks Chevrolet	352.68
Berlin Spring, Inc.	569.78
Commonwealth Thomas, Inc.	7.53
Currier GMC Truck Corporation	781.78
Dostie's Enterprises	4.00
Ducet's Sporting Goods	6.00
Brooks, R. Auto	4,393.16
G M's Tire Alignment	39.00
Garneau's Garage, Inc.	10.00
J M & F Welding & Maintenance	7,417.56
Michaud Bus Sales	77.03
Northern Tire	47.00
Towle's Mini Mart	57.00
Truck Sales & Service, Inc.	152.47
Vern's Body Shop	150.00
	-----
	\$ 14,064.99

Rental of Vehicles:

Couture Bus Service, Inc.	\$ 2,179.50
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Insurance:		
Concord Group Insurance Co.	\$	2,462.00
Hired Auto Insurance:		
Concord Group Insurance Co.	\$	64.00
Supplies:		
Gray, Suzanne		35.18
Lemieux Garage		1.95
Northern Tire		1,330.00
School Bus Parts Co.		18.73
Towle's Mini Mart		155.49
		-----
	\$	1,541.35
Electricity:		
Citizens Utilities Co.		63.19
Hodge, Cheryl		34.00
Wheeler, Claude		55.00
		-----
	\$	152.19
Gasoline:		
ARM Trucking, Inc.		870.08
Canaan Gulf Station		15.70
Colebrook Oil		93.98
Lemieux Garage		2,281.18
Towle's Mini Mart		6,351.10
		-----
	\$	9,612.04
Miscellaneous:		
J M & F Welding & Maintenance		90.00
School Administrative Unit #7		31.61
Wheeler, Claude		174.90
		-----
	\$	296.51
<u>Transportation - To/From School</u>		
<u>Other Organizations:</u>		
Estes, Donna		75.00
Lynch, Winona		2,706.50
Mello, Lewis		1,800.00
Nugent Motor Company		3,746.00
		-----
	\$	8,327.50
Fringe Benefit:		
Indian Stream Professional Association	\$	45.00

Worker's Compensation:	
Illinois National Insurance	1,499.00
Marshall & Kent, Inc.	500.00
	-----
	\$ 1,999.00

Transportation - Handicapped

Other Organizations:	
Estes, Donna	2,781.53
Lynch, Winona	9,623.50
Nugent Motor Company	82.34
Roberson, Sheila	23.54
	-----
	\$ 12,510.91

Miscellaneous:	
Pittsburg School District	\$ 18.20

Transportation - Field Trips

Salaries:	
Hodge, Cheryl	121.88
Wheeler, Claude	22.50
Wheeler, James	408.25
	-----
	\$ 552.63

FICA Tax:	
First Colebrook Bank	\$ 42.27

Other Organizations:	
Nugent Motor Company	\$ 350.00

FACILITIES ACQUISITION/CONSTRUCTION

Building Improvement

Construction Services:	
Dan's Glass & Mirror	4,523.00
Hebert, Daniel & Sons	35,241.00
Purrington & Sons	700.00
Wholesale Distribution, Inc.	2,185.50
	-----
	\$ 42,649.50

OTHER OUTLAYS

Food Service Fund

Transfers:	
Stewartstown School Lunch	\$ 5,700.00

<b>Subtotal of Expenditures</b>	<b>\$ 785,809.00</b>
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# FEDERAL PROJECTS

## Chapter I

### Salaries:

Cruickshank, Tracey	17,525.00
Renaudette, Nancy	19,999.76

-----  
\$ 37,524.80

### Health Insurance:

Blue Cross & Blue Shield	3,708.40
N H Municipal Association	741.68

-----  
\$ 4,450.08

### Worker's Compensation:

Illinois National Insurance	\$ 281.00
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### Retirement:

N H Retirement System	\$ 577.49
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### FICA Tax:

First Colebrook Bank	\$ 597.00
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### TOTAL CHAPTER I

\$ 43,430.37

## Chapter II

### Supplies:

Educational Resources	368.35
New England School Supply	50.16

-----  
\$ 418.51

### Equipment:

Northeast Audio Visual	484.14
Sears	772.49

-----  
\$ 1,256.63

### Books:

Five Star Preview	437.95
Scholastic, Inc.	36.83
Troll Associates	71.96
University Book Service	78.08
World Book Educational Products	559.00

-----  
\$ 1,183.82

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### TOTAL CHAPTER II

\$ 2,858.96

### GRAND TOTAL ALL EXPENDITURES

\$ 832,098.33

### SCHOOL LUNCH PROGRAM

Blais, Joseph & Co.	419.98
Calico Industries, Inc.	271.78
Day, Betty	7,094.81
First Colebrook Bank	1,008.60
First N H Bank	22.44
Hicks, P A & Sons	110.58
Hodge, Cheryl	118.44
Hunt, Evelyn	342.13
Illinois National Insurance	189.00
Independent Food Company	7,428.66
Interstate Restaurant Supply	43.20
I S P A	90.00
Jordan's Foods - Westbrook	2,361.47
Lotta Rock Dairy, Inc.	5,240.47
Marshall & Kent, Inc.	201.00
M/S Printing & Advertising	142.70
Original Crispy Pizza Co.	82.18
Patterson, Charles	90.00
Placey, Denise	6,021.95
Petrolane Gas Service	303.49
Solomon's Store	52.24
Treasurer, State of N H	693.75

GRAND TOTAL SCHOOL LUNCH PROGRAMS

\$ 32,328.87

FRANCIS J. DINEEN & CO.  
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.  
KYEONG WHAN KIM, C.P.A.

5 MIDDLE STREET - LANCASTER, N.H. 03584  
603 788-4928  
603 788-4538  
FAX 603 788-3830

TRANSMITTAL AND COMMENTARY LETTER

The School Board  
Stewartstown School District  
3 Academy Street  
Colebrook, New Hampshire 03576

Members of the Board:

In planning and performing our audit of the financial statements of the Stewartstown School District for the year ended June 30, 1992 we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Such study and evaluation disclosed the following conditions that should be corrected in order to improve the District's internal control system in relation to the Student Activity Funds. Our following remarks are being made in the hope that they will improve existing procedures and are in no way a criticism of District personnel. This letter does not affect our report dated October 7, 1992 on the financial statements of the Stewartstown School District.

Student Activity Fund

Hollow and Elementary School

1. Presently, the individual who is responsible for the recording/bookkeeping function also has the responsibility for signing checks.

Recommendation

The bookkeeping function should be segregated from the custodial function. An authorized person other than the bookkeeper should sign the checks after examination of supporting vouchers.

Elementary School

2. Some disbursements did not have supporting vouchers.

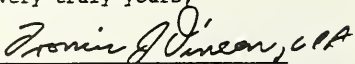
Recommendation

All disbursements should be made after examination of supporting documents which should be cancelled (marked paid) at the time of payment.

We extend our thanks to the officials and employees of the Stewartstown School District for their assistance during the course of our audit.

It is our opinion that the Superintendent, Business Administrator and staff are doing an excellent job administering the Stewartstown School District.

Very truly yours,

  
Francis J. Dineen, C.P.A.

October 7, 1992

FRANCIS J. DINEEN & CO.  
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.  
KYEDNG WHAN KIM, C.P.A.

5 MIDDLE STREET - LANCASTER, N. H. 0358-  
603 788-4928  
603 788-4836  
FAX 603 788-3630

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board  
and Voters of the Stewartstown  
School District:

We have audited the accompanying general purpose financial statements of the Stewartstown School District as of and for the year ended June 30, 1992. These general purpose financial statements are the responsibility of the management of the Stewartstown School District. Our responsibility is to express an opinion on these financial statements based on our audit.

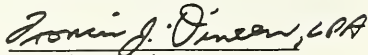
We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the general purpose financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Stewartstown School District at June 30, 1992 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Stewartstown School District. The information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is stated fairly in all material respects in relation to the general purpose financial statements taken as a whole.

Very truly yours,

  
Francis J. Dineen, C.P.A.

October 7, 1992

STATEMENT OF ANALYSIS OF CHANGES

IN FUND EQUITY

For the Year Ended June 30, 1992

Fund Equity, July 1, 1991	\$ 64,174.48
Plus Total Revenue	842,303.94
Less Total Expenditures	<u>\$832,098.33</u>
Fund Equity, June 30, 1991	\$ 74,380.09

FRANCIS J. DINEEN & CO.  
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.  
KYEONG WHAN KIM, C.P.A.

5 MIDDLE STREET - LANCASTER, N.H. 03584  
603 788-4028  
603 788-4636  
FAX 603 788-3630

October 7, 1992

TRANSMITTAL AND COMMENTARY LETTER

The School Board  
School Administrative Unit #7  
3 Academy Street  
Colebrook, New Hampshire 03576

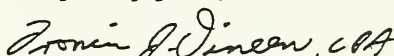
Members of the Board:

In planning and performing our audit of the financial statements of the School Administrative Unit #7 for the year ended June 30, 1992 we considered the Unit's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. Such study and revaluation disclosed no material weaknesses.

We extend our thanks to the officials and employees of School Administrative Unit #7 for their assistance during the course of our audit.

It is our opinion that the Superintendent, Business Administrator and staff are doing an excellent job administering School Administrative Unit #7.

Very truly yours,

  
Francis J. Dineen, C.P.A.



FRANCIS J. DINEEN & CO.  
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.  
KYEONG WHAN KIM, C.P.A.

5 MIDDLE STREET - LANCASTER, N.H. 03564  
603 788-4928  
603 788-4836  
FAX 603 788-3830

INDEPENDENT AUDITORS' REPORT ON FINANCIAL PRESENTATION

To the Board of School Directors  
and Voters of School Administrative  
Unit #7:

We have audited the combined financial statements of School Administrative Unit #7 as of and for the year ended June 30, 1992, as listed in the accompanying table of contents. These financial statements are the responsibility of the management of the School Administrative Unit #7. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation as explained in the above paragraph, the combined financial statements referred to above present fairly, in all material respects the financial position of School Administrative Unit #7 at June 30, 1992 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the combined financial statements taken as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of School Administrative Unit #7. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and, in our opinion, is stated fairly in all material respects in relation to the combined financial statements taken as a whole.

Very truly yours,

  
Francis J. Dineen, C.P.A.

October 7, 1992

# **REGISTRATION AND ATTENDANCE**

1991 - 1992

GRADES	NO. OF PUPILS	PERCENT OF ATTENDANCE	AVERAGE ATTENDANCE	AVERAGE MEMBERSHIP
Hollow				
1	11	96.0	9.5	9.9
2 - 3	23	93.3	16.3	17.5
West Side				
4 - 5	20	96.3	17.6	18.3
6 - 7	24	94.9	21.7	22.9
8	6	98.6	5.9	6.0
	--	----	----	----
	84	95.8	71.0	74.6

## ===== **TUITION PUPILS**

1991 - 1992

School	Pupils	Rate
Colebrook Academy	27	\$ 5,713.00
Pittsburg High School	7	5,713.00
Canaan Memorial High School	23	5,370.00

## ===== **TRANSPORTATION**

1991 - 1992

Transporter	Pupils	Miles per Day	Route
-----	-----	-----	-----
W. Lynch	6	70.0	South Hill, CA, CE Hollow School Piper Hill, Little Red Horse
District #1	47	73.2	Rt 3, Piper Hill, Back Pond, Bishop Brook, Route 145 Hollow School
District #2	38	90.0	Bear Rock, Bishop Brook, Route 3 Colebrook
District #3	25	98.0	Creampoke, Bishop Brook, West Side Pittsburg

# 1991 - 1992 RESIDENT HIGH SCHOOL TUITION PUPILS

## CANAAN:

Gr 9:	Angela Cameron	Maria Coviello
	Jeremy DeLong	Lisa Gilbert
	Steve Laflamme	Christianne Lancotot
	Raymonde Lancotot	(9/4-9/27 & 10/17-5/31)
	Matthew Lavigne	Brian Rancourt
	Nicholas Rouleau	

Gr 10:	Karla Allen	Christina Converse
	Rodney Day (3 periods)	Christy DeLong (9/4-9/30)
	Sheryl Harding	Shelly Lapoint
	(9/4-9/24 & 10/17-6/12)	Renee Marchesseault
	Stephanie Rouleau	

Gr 11:	Matthew Brock (1/2-6/12)	Deanna Cameron
	Janet D'Anjou	Shannon Steinmetz

Gr 12:	Ryan Boire	Corina Brooks
--------	------------	---------------

## COLEBROOK:

Gr 9:	Jon Paul Berry	Mark Berry (9/4-6/5)
	Tara Brooks (9/4-1/24)	Ann Day
	Christianne Lancotot	Steve LeClair (9/4-9/17)
	(10/7 - 10/16)	Wanda Marsh (1/21-3/13 & 3/23-4/13)
	Vernon Ricker	

Gr 10:	Jennifer Brooks	Tara Brooks (1/25-6/19)
	Joshua Carlson (1/27-6/19)	Gayle Caron
	Christy DeLong (9/30-6/19)	Andre Giguere (9/4-5/15)
	Laurie Gilbert	Heather Ladd
	Stephen Lambert	Charlene Marois (6/8-6/19)
	Jacob Oakes (9/5-1/24)	Angela Placey
	Carrie Rancloes	Nicole Smith
	Edward Riendeau	

Gr 11:	Cherilyn Crawford	Cassandra Gillette
	Patrick Maurais	(3/2-3/26)

Gr 12:	Laurie Caron	Deanna Crawford
	Kim Drolet	Sarah Kirk
	Hank Placey	Nicole Rameriz

## PITTSBURG:

Gr 10:	Harry Richards (9/4-4/8)	Angela Sweatt
	John Woodbury (3/24-5/15)	

Gr 12:	Shannon Chamberlain	Lori Dionne
	(1/22-6/19)	Michelle Dowse
	Faith Lapoint	Christopher McKinnon
	Kristen Uran	(2/26-6/19)

# ENROLLMENT - FALL, 1992

Grade 1	15	Grade 2	5
Grade 3	13	Grade 4	4
Grade 5	14	Grade 6	2
Grade 7	14	Grade 8	8

# STAFF SALARIES 1992 - 1993

Burrill, Robert	BUS DRIVER	5,400.00
Collins, Harold	W S GRADES 6 & 7	18,998.00
Cruickshank, Tracey	W S & ST ALBERT CHAPTER I	17,876.00
Daigneault, Candace	HOLLOW AIDE	8,467.20
Eastman, Cheryl	BUS DRIVER	5,550.00
Gray, Addie	LIBRARIAN	2,859.50
Griffin, Albert	W S & HOLLOW CUSTODIAN	11,564.00
Joos, Pauline	SPEECH THERAPIST - 57 Days	10,260.00
Lakin, Paula	SP ED PROG. ASST.	4,015.00
Miller, Margaret	SPECIAL EDUCATION	25,500.00
Nelson, Shirley	W S GRADES 4 & 5	27,285.00
Noll, Paula	W S GRADE 8 & HEAD TEACHER	27,540.00
Pierce, Constance	SCHOOL NURSE - Stewartstown	5,256.00
Placey, Denise	HOLLOW COOK	6,993.00
Purrington, Celeste	W S SP ED AIDE & ASST HD TCHR	11,907.00
Renaudette, Nancy	HOL CHAPTER I & DIRECTOR	21,030.00
Rose, Nancy	HOL GRADES 2/3	21,879.00
Savage, Shirley	W S COOK & LUNCH DIRECTOR	8,202.60
Wheeler, James	BUS DRIVER (resigned 12/28)	2,424.38
Young, Denise	HOL GRADE 1 & HEAD TEACHER	27,770.00

SAU #7 PERSONNEL	POSITION	TOTAL SALARY	STEW SHARE 14.09%
Allen, Paul	Superintendent	50,000	7,045.00
Beauchemin, Sheila	Spec. Serv. Sec.	10,640	1,499.18
Covill, Cheryl	Acct/Bkpr	22,835	3,217.45
Fenton, Eugenie	School Psych	26,208	3,692.71
Gray, Suzanne	Payroll/PersClerk	7,508	1,057.88
Grover, Patricia	Admin. Secretary	16,582	2,336.40
Mello, Lewis	Bus. Adm.	35,700	5,030.13
Prutsman, Gerald	Spec. Serv. Coord.	36,400	5,128.76

02/04/93

PAGE 1

SCHOOL ADMINISTRATIVE UNIT #7  
1993 - 1994  
BUDGET

EXPENDITURES	1991 - 1992	1991 - 1992	1992 - 1993	1993 - 1994	VARIANCE
1200 OFFICE OF SP ED COORDINATOR	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
110 COORDINATOR'S SALARY	35,000.00	35,000.00	36,400.00	36,400.00	.00
114 OTHER SUPPORT SALARY	10,500.00	10,354.85	10,540.00	10,640.00	.00
211 HEALTH INS.	4,000.00	2,336.28	1,823.00	1,823.00	88.00
214 RETIREMENT COMP.	3,230.00	1,338.44	3,230.00	1,337.00	81.00
220 FICA TAX	3,578.00	3,461.71	3,569.00	3,569.00	.00
226 EMPLOYEE BENEFITS	.00	.00	.00	.00	.00
300 PROFESSIONAL SERVICES	.00	.00	.00	.00	.00
440 REPAIR & MAINTENANCE	200.00	459.45	200.00	200.00	.00
531 TELEPHONE	660.00	548.30	816.00	816.00	.00
532 POSTAGE	300.00	586.16	475.00	530.00	155.00
540 ADVERTISING	150.00	207.90	150.00	150.00	.00
550 PRINTING	150.00	543.50	150.00	150.00	.00
560 SUPPLIES	1,800.00	1,846.96	1,850.00	1,850.00	.00
600 BOOKS	100.00	17.36	100.00	100.00	.00
620 PERIODICALS	205.00	60.00	205.00	205.00	.00
742 EQUIPMENT	.00	.00	.00	602.00	602.00
751 NEW FURNITURE	.00	.00	.00	.00	.00
810 DUES & FEES	345.00	259.60	345.00	345.00	.00
880 MISCELLANEOUS	.00	.00	.00	.00	.00
<b>Total OFFICE OF SP ED COORDINATOR</b>	<b>60,843.00</b>	<b>57,127.95</b>	<b>61,284.00</b>	<b>60,176.00</b>	<b>-1,108.00</b>
2140 PSYCHOLOGICAL SERVICES	31,500.00	7,200.00	32,760.00	32,760.00	.00
210 SALARY	2,800.00	1,727.80	3,463.00	1,920.00	-1,543.00
214 HEALTH INSURANCE	236.00	189.00	246.00	246.00	.00
221 WORKER'S COMP.	1,276.00	368.15	1,327.00	685.00	-642.00
222 RETIREMENT	2,469.00	1,936.57	2,455.00	2,555.00	.00
230 FICA TAX	.00	.00	.00	.00	.00
300 CONTRACTED SERVICE	1,000.00	500.00	1,000.00	1,000.00	.00
580 MILEAGE	120.00	593.60	120.00	120.00	.00
600 SUPPLIES	150.00	.00	150.00	150.00	.00
620 PERIODICALS	125.00	.00	135.00	135.00	.00
741 EQUIPMENT	.00	413.91	230.00	.00	-230.00
810 DUES & FEES	250.00	.00	250.00	250.00	.00
<b>Total PSYCHOLOGICAL SERVICES</b>	<b>40,526.00</b>	<b>13,251.42</b>	<b>42,816.00</b>	<b>40,401.00</b>	<b>-2,415.00</b>
2150 SPEECH SERVICES	.00	.00	.00	.00	.00
610 SUPPLIES	.00	.00	.00	.00	.00
920 EQUIPMENT	.00	.00	.00	.00	.00
741	.00	.00	.00	.00	.00
<b>Total SPEECH SERVICES</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
2190 OTHER SUPPORT SERVICE	.00	.00	.00	.00	.00
110 SALARY	.00	.00	.00	.00	.00
230 FICA TAX	.00	45.00	.00	.00	.00
290 EMPLOYEE BENEFIT	.00	.00	.00	.00	.00

## SCHOOL ADMINISTRATIVE UNIT #7

1993 - 1994  
BUDGET

EXPENDITURES	1991 - 1992 BUDGET	1991 - 1992 EXPENDED	1992 - 1993 BUDGET	1993 - 1994 PROPOSED BUDGET	VARIANCE
580 TRAVEL	.00	328.00	.00	.00	.00
810 DUES AND FEES	.00	754.80	.00	.00	.00
Total OTHER SUPPORT SERVICE	.00	1,127.80	.00	.00	.00
2320 OFFICE OF THE SUPERINTENDENT					
111 Supt. & B.A. SALARIES	82,537.00	81,859.00	85,700.00	85,700.00	.00
113 BOOKKEEPER/SECRETARIES SALARY	44,142.00	45,394.18	44,925.00	46,925.00	.00
210 LIABILITY INSURANCE	.00	.00	.00	.00	.00
211 HEALTH INSURANCE	13,600.00	14,794.05	15,918.00	19,384.00	3,466.00
214 WORKER'S COMP.	950.00	982.32	8,995.00	8,995.00	.00
222 RETIREMENT	8,534.00	2,991.11	8,908.00	3,716.00	-5,192.00
230 FICA TAX	10,008.00	9,621.86	10,345.00	10,345.00	.00
290 EMPLOYEE BENEFIT	.00	11,958.71	.00	.00	.00
380 PROFESSIONAL SERVICES	1,000.00	1,776.08	1,000.00	1,000.00	.00
440 REPAIR & MAINTENANCE	3,637.00	4,164.00	4,214.00	7,009.00	2,795.00
451 LEASE/PURCHASE	5,895.00	5,830.72	5,894.00	5,894.00	.00
522 LIABILITY INSURANCE	3,500.00	3,165.00	3,500.00	3,500.00	.00
531 TELEPHONE	2,400.00	3,895.19	3,000.00	3,540.00	540.00
532 POSTAGE	2,500.00	2,367.03	2,500.00	3,000.00	500.00
540 ADVERTISING	650.00	1,804.81	650.00	750.00	100.00
550 PRINTING	325.00	347.00	325.00	350.00	25.00
580 TRAVEL	3,210.00	2,815.84	3,810.00	3,810.00	.00
610 SUPPLIES	3,900.00	4,381.71	3,900.00	4,100.00	200.00
630 BOOKS	300.00	160.00	300.00	300.00	.00
635 SOFTWARE	.00	.00	.00	.00	.00
640 PERIODICALS	600.00	479.00	600.00	600.00	.00
741 EQUIPMENT	.00	180.00	1,120.00	.00	-1,120.00
742 REPLACEMENT EQUIPMENT	.00	.00	8,300.00	3,500.00	-4,800.00
751 FURNITURE	.00	.00	130.00	125.00	-5.00
810 DUES & FEES	3,850.00	2,419.79	3,850.00	3,850.00	.00
890 MISCELLANEOUS	.00	852.36	.00	.00	.00
Total OFFICE OF THE SUPERINTENDENT	191,538.00	201,439.76	211,884.00	208,393.00	-3,491.00
2540 PLANT SERVICES					
431 RUBBISH REMOVAL	300.00	260.00	300.00	300.00	.00
440 BLDG. REPAIR & MAINT.	.00	.00	.00	.00	.00
451 RENTAL CHARGE	7,000.00	7,000.00	7,000.00	7,000.00	.00
521 PROPERTY INSURANCE	425.00	529.00	425.00	550.00	125.00
610 SUPPLIES	550.00	693.88	750.00	750.00	.00
652 ELECTRICITY	.00	.00	.00	.00	.00
Total PLANT SERVICES	8,275.00	8,482.88	8,475.00	8,600.00	125.00
TOTAL EXPENDITURES	300,982.00	281,429.71	324,459.00	317,570.00	-6,889.00



SCHOOL ADMINISTRATIVE UNIT #7

1993 - 1994 BUDGET

	COLEBROOK 41.92%	PITTSBURG 25.05%	STEWARTSTOWN 13.57%	COLUMBIA 13.73%	CLARKSVILLE 5.73%
Superintendent-Salary	50,000.00	12,525.00	6,785.00	6,865.00	2,865.00
-Travel	1,500.00	375.75	203.55	205.95	85.95
Business Admin-Salary	35,700.00	8,942.85	4,844.49	4,901.61	2,045.61
-Travel	2,100.00	526.05	284.97	288.33	120.33
Bookkeeper -Salary	22,835.00	5,720.17	3,098.71	3,135.25	1,308.44
Secretary -Salary	16,582.00	4,153.79	2,250.18	2,276.71	950.15
P/R Clerk/Sec -Salary	7,508.00	1,880.75	1,018.84	1,030.85	430.21
Coordinator/SS-Salary	36,400.00	9,118.20	4,939.48	4,997.72	2,085.72
-Travel	1,500.00	375.75	203.55	205.95	85.95
Secretary/SS -Salary	10,640.00	2,665.32	1,443.85	1,460.87	609.67
Sch Psychol -Salary	32,760.00	8,206.38	4,445.53	4,497.95	1,877.15
-Travel	1,000.00	250.50	135.70	137.30	57.30
Fixed Costs	23,960.00	6,001.98	3,251.37	3,289.71	1,372.91
Fringe Benefits	27,879.00	6,983.69	3,783.18	3,827.79	1,597.46
Operating Costs	37,085.00	9,289.79	5,032.43	5,091.77	2,124.98
Equipment-Purch/Lease	5,894.00	1,476.45	799.82	809.25	337.72
Equipment/Furniture	4,227.00	1,058.86	573.60	580.37	242.21
TOTAL	317,570.00	79,551.28	43,094.25	43,602.38	18,196.76
ESTIMATED REVENUE					
94-142 Grant	23,600.00	5,911.80	3,202.52	3,240.28	1,352.28
TOTAL DISTRICT SHARE	293,970.00	73,639.48	39,891.73	40,362.10	16,844.48



## ESTIMATED RECEIPTS

1993 - 1994

Balance on Hand, July 1, 1992	\$ 60,000.00
Foundation Aid	171,368.00
Chapter I & Chapter II	45,463.00
Child Nutrition Program	25,724.00
Gas Tax Refund	800.00
Earnings on Investment	2,500.00 -----
TOTAL RECEIPTS	\$ 305,855.00
Less Proposed 93-94 Budget	924,909.00
AMOUNT TO BE RAISED BY TAXES	619,054.00

STEMARTSTOWN SCHOOL DISTRICT  
1993 - 1994  
BUDGET

EXPENDITURES	1991 - 1992 BUDGET	1991 - 1992 EXPENDED	1992 - 1993 BUDGET	1993 - 1994 PROPOSED BUDGET	VARIANCE
1100 REGULAR					
EDUCATION					
1000					
TEACHER'S SALARIES	122,200.00	119,825.00	123,222.00	126,600.00	3,378.00
110 AIDES' SALARIES	1,132.00	931.20	6,467.00	4,391.00	-4,076.00
123 SUBSTITUTE SALARIES	1,135.00	7,550.66	1,135.00	1,125.00	.00
211 HEALTH INSURANCE	8,050.00	7,554.09	9,513.00	10,070.00	557.00
214 WORKER'S COMPENSATION	935.00	1,129.00	1,129.00	1,123.00	-6.00
222 RETIREMENT	4,950.00	1,855.25	4,991.00	2,646.00	-2,345.00
226 RETIREMENT-ACCRUED LIAB.	98.00	97.20	97.00	97.00	.00
230 FICA TAX	9,710.00	9,865.22	10,360.00	10,306.00	-54.00
260 UNEMPLOYMENT COMPENSATION	1,886.00	86.24	1,886.00	1,886.00	.00
290 FRINGE BENEFITS	45.00	600.00	135.00	45.00	-90.00
310 CONTRACTED SERVICE	5,222.00	5,664.06	5,713.00	5,443.00	-270.00
440 REPAIR & MAINTENANCE	2,228.00	1,275.28	2,404.00	2,383.00	-21.00
561 TUITION-IN STATE	222,846.00	187,096.09	188,520.00	170,380.00	-18,140.00
562 TUITION-OUT OF STATE	133,000.00	117,594.42	141,768.00	177,860.00	36,092.00
610 SUPPLIES	4,644.00	3,946.90	6,567.00	5,914.00	-653.00
630 BOOKS	5,146.00	5,614.36	5,668.00	3,797.00	-1,860.00
635 SOFTWARE	110.00	157.67	39.00	37.00	-18.00
740 PERIODICALS	342.00	247.35	359.00	337.00	-22.00
742 REPLACEMENT OF EQUIPMENT	75.00	25.00	25.00	75.00	.00
751 FURNITURE	1,415.00	1,466.84	.00	.00	.00
752 REPLACEMENT OF FURNITURE	.00	.00	690.00	583.00	-107.00
810 DUES & FEES	120.00	94.25	120.00	.00	-120.00
Total REGULAR EDUCATION	525,663.00	466,439.10	513,202.00	525,373.00	12,171.00
1200 SPECIAL EDUCATION					
110 TEACHER'S SALARY	27,750.00	27,750.00	28,305.00	25,900.00	-2,405.00
114 AIDES' SALARIES	20,515.00	10,998.00	11,907.00	16,613.00	4,706.00
211 HEALTH INSURANCE	3,260.00	3,558.13	3,833.00	1,503.00	-2,330.00
214 WORKER'S COMPENSATION	351.00	361.00	342.00	361.00	.00
222 RETIREMENT	1,124.00	429.45	1,146.00	541.00	-605.00
230 FICA TAX	3,765.00	2,574.83	3,137.00	3,116.00	-179.00
290 EMPLOYEE BENEFIT	.00	150.00	.00	.00	.00
310 INSTRUCTIONAL SERVICES	1,000.00	500.00	500.00	300.00	-200.00
320 PAGE	.00	.00	.00	28.00	.00
321 TUITION-IN STATE	.00	9,856.41	12,240.00	20,091.00	7,851.00
562 TUITION-OUT OF STATE	.00	6,337.68	1,018.00	2,970.00	1,952.00
569 PRIVATE TUITION	23,587.00	6,334.78	6,948.00	3,474.00	-3,474.00
580 TRAVEL	200.00	235.10	355.00	541.00	186.00
610 SUPPLIES	170.00	154.82	252.00	191.00	-61.00
630 BOOKS	214.00	343.03	473.00	686.00	213.00
635 SOFTWARE	.00	.00	.00	.00	.00
640 PERIODICALS	.00	.00	65.00	.00	-65.00
741 NEW EQUIPMENT	.00	.00	.00	.00	.00
751 NEW FURNITURE	124.00	113.00	.00	.00	.00
810 DUES & FEES	59.00	60.00	80.00	80.00	.00
890 MISCELLANEOUS	.00	56.31	.00	.00	.00
Total SPECIAL EDUCATION	82,119.00	64,312.54	70,521.00	76,596.00	6,075.00

STEWARTSTOWN SCHOOL DISTRICT  
1993 - 1994  
BUDGET

EXPENDITURES	1991 - 1992 BUDGET	1991 - 1992 EXPENDED	1992 - 1993 BUDGET	1993 - 1994 PROPOSED BUDGET	VARIANCE
1251 CHAPTER 1					
110 TEACHER'S SALARY	\$ 2,839.00	.00	.00	.00	.00
211 HEALTH INSURANCE	1,200.00	302.70	.00	4,498.00	4,498.00
214 WORKER'S COMPENSATION	1,400.00	140.00	.00	347.00	347.00
222 RETIREMENT	754.00	3.03	237.00	854.00	617.00
230 FICA TAX	1,453.00	2,287.30	2,985.00	3,186.00	200.00
290 EMPLOYEE BENEFIT	.00	245.00	45.00	.00	-45.00
580 TRAVEL	150.00	241.72	50.00	50.00	.00
610 SUPPLIES	51.00	2,139.11	300.00	49.00	-251.00
630 BOOKS	365.00	926.10	74.00	760.00	196.00
640 PERIODICALS	20.00	.00	20.00	.00	-20.00
741 NEW EQUIPMENT	.00	.00	.00	175.00	175.00
810 DUES & FEES	.00	45.00	.00	.00	.00
Total CHAPTER 1	6,972.00	6,329.95	4,212.00	9,919.00	5,707.00
1400 CURRICULAR ACTIVITIES	.00	30.00	.00	100.00	100.00
810 DUES AND FEES	.00	19.28	.00	.00	.00
890 MISCELLANEOUS	.00	49.28	.00	100.00	100.00
Total CURRICULAR ACTIVITIES	.00	89.28	.00	200.00	200.00
2120 GUIDANCE SERVICES	375.00	800.25	443.00	443.00	.00
310 TESTING/SCORING	516.00	.00	200.00	200.00	.00
610 SUPPLIES	891.00	800.25	643.00	643.00	.00
Total GUIDANCE SERVICES	6,350.00	5,338.68	5,870.00	5,987.00	117.00
2130 HEALTH SERVICES	17.00	.00	70.00	70.00	.00
330 PUPIL SERVICES	246.00	309.75	12.00	12.00	.00
610 REPAIR & MAINTENANCE	246.00	309.75	118.00	181.00	63.00
630 SUPPLIES	.00	.00	.00	.00	.00
640 BOOKS	.00	.00	.00	.00	.00
640 PERIODICALS	.00	.00	.00	.00	.00
741 NEW EQUIPMENT	150.00	67.10	352.00	352.00	.00
Total HEALTH SERVICES	6,827.00	5,715.53	6,422.00	6,602.00	180.00
2140 PSYCHOLOGICAL SERVICES	.00	.00	.00	.00	.00
310 CONTRACTED SERVICE	.00	.00	.00	.00	.00
330 PUPIL SERVICES	.00	.00	.00	.00	.00
Total PSYCHOLOGICAL SERVICES	.00	.00	.00	.00	.00
2150 SPEECH PATHOLOGIST	.00	.00	.00	.00	.00
110 PATHOLOGIST SALARY	1,972.00	681.00	5,103.00	4,615.00	-468.00
214 AIDE'S SALARY	145.00	43.00	43.00	39.00	-4.00
214 WORKER'S COMPENSATION	145.00	52.11	398.00	360.00	-38.00
330 CONTRACTED SERVICES	3,558.00	4,912.81	8,220.00	8,360.00	140.00
330 PUPIL SERVICES	255.00	.00	.00	.00	.00
610 SUPPLIES	255.00	.00	.00	75.00	75.00

STEWARTSTOWN SCHOOL DISTRICT  
1993 - 1994  
BUDGET

EXPENDITURES	1991 - 1992 BUDGET	1991 - 1992 EXPENDED	1992 - 1993 BUDGET	1993 - 1994 PROPOSED BUDGET	VARIANCE
630 BOOKS	.00	.00	.00	.00	.00
741 NEW EQUIPMENT	.00	.00	.00	325.00	325.00
Total SPEECH PATHOLOGIST	5,875.00	5,645.92	13,764.00	13,774.00	10.00
2190 OTHER SUPPORT SERVICE					
114 AIDES SALARIES	.00	881.50	162.00	.00	-162.00
214 WORKERS COMPENSATION	.00	.00	.00	.00	.00
230 FICA TAX	.00	67.45	13.00	.00	-13.00
310 CONTRACTED SERVICES	11,489.00	7,298.00	10,431.00	10,296.00	-235.00
330 PUPIL SERVICES	1,500.00	1,459.22	2,066.00	3,156.00	1,090.00
580 TRAVEL	.00	150.00	.00	.00	.00
810 DUES AND FEES	394.00	440.25	473.00	413.00	-60.00
Total OTHER SUPPORT SERVICE	13,383.00	9,306.42	13,247.00	13,865.00	618.00
2210 IMPROVEMENT OF INSTRUCTION					
110 SALARY	.00	.00	.00	.00	.00
222 RETIREMENT	.00	.00	.00	.00	.00
230 FICA TAX	.00	.00	.00	.00	.00
880 TRANSFER TO S.O.C.	412.00	412.00	412.00	412.00	.00
Total IMPROVEMENT OF INSTRUCTION	412.00	412.00	412.00	412.00	.00
2220 EDUCATIONAL MEDIA					
214 SALARY	2,730.00	2,867.45	2,860.00	2,926.00	66.00
214 WORKERS COMPENSATION	.00	31.00	24.00	.00	-31.00
230 FICA TAX	213.00	231.19	223.00	228.00	5.00
290 EMPLOYEE BENEFIT	.00	60.00	.00	.00	.00
310 CONTRACTED MEDIA SERVICES	394.00	383.25	473.00	413.00	-60.00
440 REPAIR/MAINTENANCE SERVICES	.00	.00	.00	.00	.00
610 SUPPLIES	75.00	95.74	75.00	75.00	.00
630 BOOKS	1,150.00	768.18	1,175.00	839.00	-336.00
640 PERIODICALS	295.00	188.90	295.00	295.00	.00
741 NEW EQUIPMENT	.00	.00	.00	.00	.00
Total EDUCATIONAL MEDIA	4,878.00	4,567.71	5,125.00	4,801.00	-324.00
2310 SCHOOL BOARD SERVICES					
110 SALARIES	3,200.00	2,890.00	3,200.00	3,200.00	.00
230 FICA TAX	.00	221.08	250.00	.00	-250.00
310 CONTRACTED SERVICES	550.00	800.00	.00	1,250.00	1,250.00
590 BOARD OF EDUCATION SERVICE	2,300.00	2,341.00	2,300.00	2,500.00	1,050.00
592 FIDELITY BOND PREMIUMS	.00	100.00	.00	.00	.00
593 FIDELITY BOND PREMIUMS	100.00	100.00	100.00	100.00	.00
592 POSTAGE	.00	.00	.00	.00	.00
540 ADVERTISING	300.00	167.10	100.00	200.00	100.00
550 PRINTING & BINDING	.00	.00	.00	.00	.00
580 TRAVEL	.00	.00	.00	.00	.00
741 EQUIPMENT	.00	.00	.00	.00	.00
810 DUES AND FEES	1,178.00	1,183.08	1,291.00	1,371.00	80.00
890 MISCELLANEOUS	100.00	193.85	.00	.00	.00

STEWARTSTOWN SCHOOL DISTRICT  
1993 - 1994  
BUDGET

EXPENDITURES	1991 - 1992 BUDGET	1991 - 1992 EXPENSED	1992 - 1993 BUDGET	1993 - 1994 PROPOSED BUDGET	VARIANCE
<b>Total SCHOOL BOARD SERVICES</b>	<b>\$ 7,978.00</b>	<b>7,896.27</b>	<b>7,241.00</b>	<b>8,471.00</b>	<b>1,230.00</b>
2320 OFFICE OF SUPERINTENDENT	38,670.00	38,670.00	41,687.00	39,892.00	-1,795.00
351 APPROPRIATION	400.00	185.27	400.00	400.00	.00
580 TRAVEL					
<b>Total OFFICE OF SUPERINTENDENT</b>	<b>39,070.00</b>	<b>38,855.27</b>	<b>42,087.00</b>	<b>40,292.00</b>	<b>-1,795.00</b>
<b>2330 CHAPTER I DIRECTOR</b>					
110 SALARY	600.00	600.20	630.00	630.00	.00
214 WORKER'S COMPENSATION	5.00	5.00	5.00	5.00	.00
222 RETIREMENT	24.00	47.53	28.00	13.00	-13.00
230 FICA TAX	156.00	159.97	150.00	150.00	.00
421 P.O. BOX RENTAL	.00	.00	20.00	20.00	.00
531 TELEPHONE	954.00	904.18	1,004.00	1,004.00	.00
532 POSTAGE	140.00	40.29	210.00	240.00	30.00
540 SUPPLIES	224.00	40.00	224.00	224.00	.00
542 REPLENISHMENT OF EQUIPMENT	.00	.00	395.00	.00	-395.00
590 MISCELLANEOUS	.00	21.50	.00	.00	.00
<b>Total CHAPTER I DIRECTOR</b>	<b>1,009.00</b>	<b>662.39</b>	<b>910.00</b>	<b>947.00</b>	<b>37.00</b>
<b>2410 OFFICE OF PRINCIPAL</b>					
110 HEAD TEACHERS' SALARIES	2,000.00	2,000.00	2,750.00	3,000.00	250.00
211 HEALTH INSURANCE	.00	.00	.00	.00	.00
214 WORKER'S COMPENSATION	.00	.00	23.00	26.00	3.00
222 RETIREMENT	81.00	30.29	111.00	63.00	-48.00
230 FICA TAX	156.00	149.97	215.00	234.00	19.00
421 P.O. BOX RENTAL	.00	.00	20.00	20.00	.00
531 TELEPHONE	954.00	904.18	1,004.00	1,004.00	.00
532 POSTAGE	140.00	40.29	210.00	240.00	30.00
540 SUPPLIES	224.00	40.00	224.00	224.00	.00
542 REPLENISHMENT OF EQUIPMENT	.00	.00	395.00	.00	-395.00
590 MISCELLANEOUS	.00	21.50	.00	.00	.00
<b>Total OFFICE OF PRINCIPAL</b>	<b>3,555.00</b>	<b>3,166.23</b>	<b>4,952.00</b>	<b>4,811.00</b>	<b>-141.00</b>
<b>2540 PLANT SERVICES</b>					
110 SALARIES	13,419.00	12,938.81	13,072.00	13,125.00	53.00
120 TEMPORARY MAINTENANCE SALARY	.00	960.51	1,025.00	.00	-1,025.00
214 WORKER'S COMPENSATION	619.00	625.00	791.00	736.00	-55.00
230 FICA TAX	1,046.00	1,063.30	1,100.00	1,024.00	-76.00
290 EMPLOYEE BENEFIT	.00	.00	45.00	.00	-45.00
390 CONTRACTED SERVICE	500.00	400.73	.00	1,500.00	1,500.00
421 WATER/SEWERAGE	1,400.00	1,055.50	1,400.00	1,400.00	.00
431 GARAGE DISPOSAL SERVICES	625.00	490.00	625.00	625.00	.00
432 SNOW PLOWING SERVICE	975.00	1,267.50	975.00	1,500.00	525.00
540 REPAIR/MAINTENANCE SERVICE	3,971.00	11,071.05	6,000.00	5,000.00	-1,000.00
521 SMOKE/INSURANCE	4,308.00	4,612.00	4,512.00	4,700.00	188.00
650 UTILITIES - GAS	4,200.00	2,861.64	4,200.00	4,200.00	.00
652 UTILITIES - ELECTRICITY	.00	4,824.16	4,700.00	6,000.00	1,300.00
653 UTILITIES - FULL OIL	4,700.00	2,662.76	6,500.00	5,000.00	-1,500.00
656 GASOLINE	.00	11.04	50.00	50.00	.00
741 NEW EQUIPMENT	.00	.00	.00	.00	.00
742 REPLACEMENT OF EQUIPMENT	.00	.00	2,000.00	.00	-2,000.00
510 DUES AND FEES	.00	73.00	350.00	350.00	.00

STEWARTSTOWN SCHOOL DISTRICT  
1993 - 1994  
BUDGET

EXPENDITURES	1991 - 1992 BUDGET	1991 - 1992 EXPENDED	1992 - 1993 BUDGET	1993 - 1994 PROPOSED BUDGET	VARIANCE
890 MISCELLANEOUS	.00	447.39	.00	.00	.00
Total PLANT SERVICES	42,760.00	45,477.00	47,345.00	45,210.00	-2,135.00
2551 BUS TRANSPORTATION	13,855.00	20,590.35	18,808.00	16,900.00	-1,908.00
110 SALARIES	1,300.00	.00	300.00	300.00	.00
TEMPORARY SALARIES	1,192.00	1,350.00	1,892.00	1,703.00	-189.00
214 WORKER'S COMPENSATION	1,104.00	1,575.19	1,467.00	1,342.00	-125.00
230 FICA TAX	180.00	70.00	70.00	210.00	140.00
890 EMPLOYEE BENEFIT	5,000.00	14,064.99	5,000.00	6,000.00	1,000.00
420 REPAIR & MAINTENANCE	.00	2,179.50	.00	.00	.00
RENTAL OF VEHICLES	2,100.00	2,462.00	3,000.00	2,200.00	-800.00
INSURANCE	.00	64.00	123.00	.00	.00
224 HIRED AUTO INSURANCE	.00	.00	.00	.00	.00
890 TRAVEL	2,750.00	1,541.35	2,750.00	2,000.00	-750.00
SUPPLIES	225.00	152.19	225.00	225.00	.00
652 ELECTRICITY	9,700.00	9,612.04	8,800.00	8,800.00	.00
656 GASOLINE	.00	.00	.00	.00	.00
731 EQUIPMENT	.00	.00	36,000.00	.00	-36,000.00
761 PURCHASE BUS	.00	.00	.00	.00	.00
762 REPLACEMENT OF SCHOOL BUS	.00	296.51	.00	.00	.00
890 MISCELLANEOUS	.00	.00	.00	.00	.00
Total BUS TRANSPORTATION	36,406.00	53,968.12	78,435.00	39,803.00	-38,632.00
2552 TRANSPORTATION	.00	.00	1,640.00	1,299.00	-341.00
214 WORKER'S COMPENSATION	2,700.00	8,327.50	9,090.00	12,900.00	3,810.00
513 CONTRACTED SERVICE	.00	45.00	.00	.00	.00
890 PHYSICALS	.00	.00	.00	.00	.00
Total TRANSPORTATION	2,700.00	8,372.50	10,730.00	14,199.00	3,469.00
2553 TRANSPORTATION	1,193.00	1,999.00	1,639.00	2,140.00	501.00
214 WORKER'S COMPENSATION	11,160.00	12,510.91	16,277.00	21,247.00	4,970.00
513 HANDICAPPED TRANSPORTATION	.00	18.20	.00	.00	.00
890 MISCELLANEOUS	.00	.00	.00	.00	.00
Total TRANSPORTATION	12,353.00	14,528.11	17,916.00	23,387.00	5,471.00
2554 FIELD TRIPS	.00	552.63	.00	.00	.00
110 SALARIES	.00	.00	.00	.00	.00
214 WORKER'S COMPENSATION	.00	.00	.00	.00	.00
230 FICA TAX	.00	42.27	.00	.00	.00
513 OTHER ORGANIZATIONS	1,821.00	350.00	1,188.00	1,290.00	102.00
Total FIELD TRIPS	1,821.00	944.90	1,188.00	1,290.00	102.00
4200 SITE IMPROVEMENT	.00	.00	.00	.00	.00
310 CONTRACTED SERVICE	.00	.00	.00	.00	.00
810 DUES & FEES	.00	.00	.00	.00	.00

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STEWARTSTOWN SCHOOL DISTRICT  
1993 - 1994  
BUDGET

EXPENDITURES	1991 - 1992 BUDGET	1991 - 1992 EXPENDED	1992 - 1993 BUDGET	1993 - 1994 PROPOSED BUDGET	VARIANCE
Total SITE IMPROVEMENT	\$ .00	.00	.00	.00	.00
4300 ARCHITECT'S SERVICES	.00	.00	.00	.00	.00
310 CONTRACTED SERVICE	.00	.00	.00	.00	.00
Total ARCHITECT'S SERVICES	.00	.00	.00	.00	.00
4600 BUILDING IMPROVEMENTS	46,708.50	42,649.50	5,000.00	.00	-5,000.00
460 CONSTRUCTION SERVICES	46,708.50	42,649.50	5,000.00	.00	-5,000.00
Total BUILDING IMPROVEMENTS	46,708.50	42,649.50	5,000.00	.00	-5,000.00
5100 NOTE PAYABLE	.00	.00	.00	12,000.00	12,000.00
830 PRINCIPAL	.00	.00	.00	400.00	400.00
840 INTEREST	.00	.00	.00	12,400.00	12,400.00
Total NOTE PAYABLE	.00	.00	.00	12,400.00	12,400.00
5220 FEDERAL PROJECTS FUNDS	18,345.00	.00	48,372.00	45,463.00	-2,909.00
880 TRANSFERS	18,345.00	.00	48,372.00	45,463.00	-2,909.00
Total FEDERAL PROJECTS FUNDS	18,345.00	.00	48,372.00	45,463.00	-2,909.00
5240 FOOD SERVICE FUND	30,374.00	5,700.00	35,427.00	36,551.00	1,124.00
880 TRANSFER	30,374.00	5,700.00	35,427.00	36,551.00	1,124.00
Total FOOD SERVICE FUND	30,374.00	5,700.00	35,427.00	36,551.00	1,124.00
5250 CAPITAL RESERVE FUND	.00	.00	.00	.00	.00
880 TRANSFER	.00	.00	.00	.00	.00
Total CAPITAL RESERVE FUND	.00	.00	.00	.00	.00
TOTAL EXPENDITURES	890,099.50	765,809.00	927,151.00	924,909.00	-2,242.00

**STEWARTSTOWN SCHOOL LUNCH**  
1993 - 1994

Compared with Budget 1992-1993 and Expenditures 1991-1992

	91 - 92 Expenditures	92 - 93 Budget	93 - 94 Proposed Budget
Salaries	\$11,755.78	\$14,814.80	17,099.00
Employees Benefits	1,685.64	2,076.65	2,382.00
Supplies & Food	16,310.69	17,800.00	16,300.00
Equipment	245.46	66.00	.00
Dues & Fees	19.00	80.00	80.00
Repair & Maintenance	157.50	200.00	200.00
Travel	.00	90.00	90.00
Utilities/Gas	206.72	300.00	400.00
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	\$30,380.79	\$35,427.45	\$36,551.00

**REVENUES**

Earnings on Investment	\$ .00
Sales - Lunch	7,691.35
Breakfast	936.95
District Appropriation	5,700.00
State Reimbursement	668.00
Federal Reimbursement - Lunch	18,034.00
- Breakfast	1,283.00
	-----
	\$34,313.30

**FUND EQUITY**

July 1, 1988	2,511.17
July 1, 1989	609.76
July 1, 1990	701.40
July 1, 1991	1,635.01
July 1, 1992	3,644.62

Total # of meals served:	Breakfast	7,054	Lunch	11,922
Average # of meals/day:	Breakfast	39	Lunch	66



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## This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.



